

previous, is affixed to the nearest police-station and some conspicuous place at or near the proposed site; and then, forsooth, the Superintendent of Excise is directed to consider the objections urged by the inhabitants in communication with the Commissioner of Police, and in case of any difference of opinion the Board of Revenue is to decide the question. That is the very body which is specially charged with the case of the Excise revenue of Bengal, has to decide. *Quis custodis custodiet.*

"The Board of Revenue is an Archaic institution: it is a relic of the olden times when the system of a paternal or *ma-bap* system Government, prevailed, and they had innumerable duties to perform. It has many and manifold duties to discharge. It has to deal with the revenue and partition of estates, with wards and minors and their marriages and the allowances to be given them. This Board consists, as Hon'ble Members are aware, of two senior members of the Bengal Civil Service. I know of no post in this country which is a more desirable one than that of being a Member of the Board of Revenue. The Board of Revenue answers to Lord Eldon's description of a Corporation: 'It has neither a body to be kicked nor a soul to be damned.' It is not subject to any Court. None of its decisions are open to appeal, nor as a rule have the public the right even to be heard before the Board save in some special matters. They are subject, as I understand, alone to the administrative control of the Lieutenant-Governor of Bengal. But over and above these multifarious duties, the Board of Revenue has other duties connected with the Excise Department. Under these circumstances, it does seem to me that they are the last body in the world to which there should be given the extraordinary power of rule-making which is given in this Act.

"This skeleton legislation is not legislation properly so called: it is by its power of rule-making a delegation of legislation, but it does not by reason of the want of stability and publicity, meet the wants and requirements of the people who should know what are the laws under which they live and by which they are to govern themselves. Anyone, and I am prepared to speak as a lawyer of some experience, knows that it is far more difficult in this country to find out what the law is, than when found out, to interpret it. It is to be found in numberless Gazettes and notifications and rules and orders which are not to be found collected, so far as I am aware, in any convenient form. There are no doubt a number of them collected in the Excise Manual and treaties dealing with the rules of the Excise Department.

"The Corporation of Calcutta have no voice in this matter nor, so far as I can see, have any other Corporation in Bengal, notwithstanding the express instructions of the Government of India that the municipalities are to be consulted. There is a clause, Sir, section 98, which might perhaps be so amended as to give the powers that are therein assigned, but as at present worded it does not, in my humble judgment, provide for the matters with which I am now immediately concerned; that is, as to say, the question of determining and fixing the number of public houses in any given area and the sites and locations of any new or existing intoxicating liquor and drug shops.

"Turning next to the papers which were placed before the Select Committee, it would seem that the number of public houses, liquor and drug shops are to a very great extent in excess of the needs of the locality, more especially in Calcutta. It is stated, and any one can verify the statement, that they abound in the neighbourhood of Bentinck Street and there are numbers of them also near the Docks. I see it stated that at the Talla Waterworks, in opposition to the memorials and express wishes of the residents, a grog-shop was there opened.

"I find also from these papers that these shops for the sale of liquors and intoxicating drugs have been set down opposite schools and colleges, places of worship, hospitals and dispensaries. I believe that I am right in saying that the location of them in such places is contrary to the expressed wishes of the Government, but so long as there is no legislation on the

matter, nothing can be done. Orders are given and these orders are for awhile carried out, but after awhile things revert to their former state.

"It has been stated in the Council of His Excellency the Viceroy that an immense evil has followed from the setting-down of these shops in the neighbourhood of the Tea Gardens, and that the result which always follows either there or in Bengal is, that as surely as shade follows sunshine, so does crime and disease follow drunkenness.

"I am, Sir, not one of those who consider that drink is *per se* wrong. It is, as all the creatures of God are, good in itself. It is the abuse of it which leads to mischief. There is in itself no more evil in drinking wine than in eating bread and butter, though of course the evils which flow from excessive drinking are of a most deadly and debasing character. What, then, is the result? It is an increase in drunkenness and an increase in crime, and I doubt not that it could be fairly proved, an increase, in disease, arising either directly from the taking in excess of intoxicating liquors, or indirectly from the passions which are aroused by such excess.

"Doubtless it is a fact that there has been a great increase in the Excise revenue of the country. I can well believe it. But what of the condition of the people? Is not their material and their moral condition of far greater value to this country than a rise in the revenue derived by the Excise Department? Well, Gentlemen, what is the remedy for this? Does this Bill supply any remedy? I submit that it does not as it should and can be made to do. It is a Bill, as declared expressly in the preamble, not only to consolidate and amend the law in force in Bengal relating to the manufacture, sale, possession, import, export and transport of exciseable articles, but also to the regulation and licensing of places in which such articles are sold, and to the collection of the revenue derived from such articles.

"And what do we find here? We find that the whole matter is here left to the Board of Revenue to make rules for the granting of licenses or permits under this Chapter, and the majority of the Select Committee are of opinion that it may be left to that body to make rules which will secure the taking of the opinion of the inhabitants of any given area as to the propriety or otherwise of setting up a liquor shop in an area where one or more of these already exist, although those existing may be sufficient for the purpose. I venture to think otherwise and to insist that there should be clear enunciation in the Bill of the principles on which those rules are to be made.

"Under section 42 the Board has to make rules, so far as I can see, on almost everything which is material for this matter. The Board has the power of determining the number of licenses, of prescribing the form of any license or permits the fee (if any) payable for any such license, the place of sale, the hours during which licensed premises may or may not be kept open, the class of persons to whom exciseable articles may be sold, the prevention of drunkenness, the employment of women and children, and other things. Here I pause for one moment. If the Council will look at section 38, you will find that the Select Committee have actually gone out of its way to enable the Board of Revenue to license the employment of children under 14 in the grog-shops. Is there any conceivable reason in the world why children under the age of 14 should be initiated into the evils that are almost necessarily attendant on being in such places? We are told that the Select Committee were unanimously of opinion that liquor should not be sold to children under the age of 14. I am glad to hear it, but if this is so, why has not that been put into the Bill? Why should not there be some definite statement of the policy of this great Province in respect of the sale of liquor? Until there is such an embodiment of that policy, I see no help for the evils that are existing.

"The Select Committee have in the Majority Report expressed their dissent with regard to many of these matters, but I submit that it is in the highest degree desirable and necessary so as to give effect to the principles

enunciated by the Government of India, to which I have adverted, to prevent the sale to children and habitual drunkards and, perhaps, also to women, and to prevent, as far as possible, the spread of drunkenness, that this Bill should be re-committed to the Select Committee in order that they might apply their minds; which I do not think they have done, at least not effectively, to the questions upon which I have been speaking. They have assumed, as I think, that when some of the memorialists speak of local option, they mean and refer to an option involving the absolute prohibition of the sale of liquor in any area. So far I am at one with them, but the majority of the memorialists spoke of local option in another and different sense—the sense in which the Government of India speak about it—of taking the opinion of the country within given areas as to the places and locality at which intoxicating drugs and liquor shops should be set down, and as to the needs and requirements of the people for such shops.

“The Bill, Sir, is one which will continue for a number of years to come to be the law under which this country shall be governed as regards matters of Excise, and I object in the most emphatic terms to leaving almost unlimited powers in the hands of the Board of Revenue. In respect to the manufacture, sale, possession, import, export and transport of exciseable articles and the licensing regulation of premises, I submit that the Act itself should lay down clear and definite principles for the guidance of the Board of Revenue in making these rules, and that there should be a distinct provision made therein for taking the opinion of the inhabitants and of the rate-payers in any municipality.

“I cannot conceive why in a place like Calcutta, where we have a gentleman, like the Hon'ble Mr. Greer, as Chairman of the Calcutta Corporation, the Corporation should not have a voice in determining what are the requirements of Calcutta. I do not think he would approach the question in any niggardly spirit, but he would, as would any of his successors, deal with the matter in a broad and just manner.

“We have had memorials on the subject from every class of the community. We have had memorials from Christians, from Hindus, from Muhammadans, from the inhabitants of Calcutta, from various Associations, from the Landholders' Association at Bhagalpur, from the Muhammadan Defence Association. In fact, every section of the community have represented their views against this inefficient measure. Speaking for myself I cannot find in it any effective check against the increase of the number of houses for the sale of intoxicating liquors and drugs, or any provision either for ascertaining the wishes and requirements of the public in that matter or for preventing the evils of drunkenness.

“Notwithstanding the Government Despatch and the memorials placed before the Committee, the matter stands in exactly the same position as it did, with one exception, viz, that a clause has been introduced, and I welcome it, to make it punishable to sell liquors to drunkards. Everybody will agree that this is a step in the right direction. But why should there not be in the Act a prohibition to sell to children and habitual drunkards, even if women are not to be included in it?

“It was said by Your Honour, when on the introduction of this Bill I called attention to certain amendments which I had proposed when Act II of 1903 was under consideration in Select Committee, that there might be difficulty in enforcing those amendments, regard being had to the Police system in this country. I am well aware of such difficulties, but with all respect I venture to suggest that the remedy is to reform the Police. At all events, if the matter is taken out of the hands of the Commissioner of Police, and Excise Superintendent, subject to the control of the Board of Revenue, and placed in the hands of the Chairman of the Corporation of Calcutta, or of any other Corporation, they would no doubt exercise a just discretion, and, in this way, the execution of the Act would be in great measure put beyond the risk of interference on the part of the Police. That, Sir, is the form of the

local option which, I understand, the memorialists ask for, and that I feel bound in conscience to request that this Council shall direct its attention; and in that view, I ask that the Council shall direct that this Bill may be re-committed to the Select Committee to consider how they may deal with this matter. It will not be beyond their powers to do so.

"I respectfully submit, Sir, that giving due weight to the great principles which have been enunciated by the Government of India, the amendments which may then be proposed will be found to fall strictly within the range of practical politics and legislation, and that the welfare of the people committed to your charge in Bengal will be improved and effectively gained. As the Hon'ble Members of the Council will observe, the motion which stands in my name is divided into three parts; they are all governed by and intended to be so, by the first portion of the motion, *viz.*, that the Bill may be re-committed to the Select Committee with instructions to re-consider and so amend the same as to secure by express and direct legislative enactment.

"There are strong objections to this general rule-making power by the Board which is taken in this Bill. I desire that there shall be direct legislative statement as to the persons by whom and to whom, and places where, and the conditions under which, public houses may be established and licenses granted in any given area. I quite admit that the Board of Revenue, when once these principles are laid down in the Bill, will then have a safe ground upon which to go in making their rules. The proper function of this rule-making power is to make rules with respect to matters and things which have been definitely stated, clearly defined, and have the sanction of the Legislature. I do not think that they should have power to make a rule to-day which may be rescinded to-morrow. The people of Bengal are entitled to know what are the conditions under which they live and what are the limitations under which this rule-making power is to be exercised. That forms the premise of my motion. It is that direct and express legislative effect should be given to the policy of the Government of India enunciated in paragraphs 303 and 304, that is, that the number and places of licensed houses shall be strictly limited and located having regard to the circumstances of each locality, and that efforts should be made to ascertain the feeling that exists in any locality, and that deference should be paid to this opinion.

"The next paragraph deals with the question of the sale of intoxicating liquors and drugs to women and children. At home, where also there is a great and increasing growth in drunkenness, the Legislature has made it penal to sell liquor to children under the age of 14 and to persons who are habitual drunkards. There can be no greater difficulty so far as the Police are concerned in putting that on the record in this Act, than there would be in the Board of Revenue, under the auspices of my Hon'ble friend in charge of this Bill, making a rule that liquor is not to be sold to children under 14 or to confirmed drunkards, or as the Bill itself provides to prohibit the sale of liquor to an intoxicated person. If these matters were put not in a rule but in the Act itself, there would be a great object gained there. It would appear on the Statute Book and the subjects of the King would know the law and be better able to regulate their conduct by it, and it would behove the officials to carry it out.

"Then it has been pointed out that there exist many ways and means by which the provisions of the law and the existing rules as regards the closing of public houses are defied. There are back-doors and side entrances and all sorts of ways and means by which persons may and do evade the liquor regulations. One looks in vain for any remedy for these evils in the Bill itself. We are told that the Board of Revenue will make rules. When? In the Greek calends? What have they done hitherto to restrict the number and regulate the places of these shops? Are we to be content with good intentions? I think it would be a far better way to provide for these matters in the Act itself and thus directly strike at the evils of crime and disease which follow drunkenness.

"It is stated in one of these papers that in 28 hours, the number of children who entered one of these public houses amounted to 43 or 44, and that of this a considerable number—16 or thereabouts—were drinking. One knows the evil which was met at home by legislation. Children are sent for their fathers' beer: the first thing they do is to take a sip. They want to see what the stuff is like that daddy drinks, and having done that they take another downward step and fill it up with water, and thus they learn two early lessons—the lessons of drinking and lying. Of course I admit that a country cannot be made virtuous by legislation, but it certainly can be prevented from descending at an ever increasing rate the downward slope of crime.

"For these reasons, I respectfully move the motion that stands in my name, and which I hope will be carried."

The Hon'ble MR. BUCKLAND said :—"As the Member in charge of this Bill, entrusted with the duty of passing it through this Council, I am constrained to oppose the motion of the Honourable and learned gentleman who has just sat down. The motion which he has brought before the Council with such eloquence and feeling is one which I have to oppose as being unnecessary, as being undesirable, and as likely to prove not only infructuous but harmful. I say that that motion is unnecessary, because all that it proposes to do can be done perfectly well without it. There is no need whatever to have it inserted in our legislation that the principles of the policy of the Government of India should be given effect to by municipalities or other local institutions in Bengal. Nor is there any need for legislation to give effect to the other clauses of his motion, and I think it is a well-accepted principle of Government and of legislation that legislation should not be undertaken unless the need for it is shown.

"The principles of the Government of India have been stated at considerable length in that Despatch to which the Hon'ble Member has alluded and to which I shall have to allude at greater length, but in that Despatch, as far as I have been able to see, the word 'legislation' nowhere occurs, and no hint of legislation being necessary is given except in the second clause of paragraph 103 from which the Hon'ble Member quoted that 'the traffic in liquor and drugs should be conducted with suitable regulations for police purposes.' If the Council will read, or listen to me attentively while I read, paragraphs from the Government of India's Despatch and follow me carefully, it will be seen that there is nothing whatever there laid down which cannot be enforced by a rule under the Act as it at present stands, or by the Bill as we propose to pass it without any legislation such as the Hon'ble Member proposes.

"I also say that this motion is undesirable, because if I rightly followed the Hon'ble Member he proposed to introduce the important but dangerous principle of local option. Now on an occasion like this I think it is essential that not only this Council but the much larger public which take an interest in these matters should be privileged to know the whole case and not be put off with mere extracts or words and paragraphs in the Despatch which is not accessible to many of us.

"I therefore beg with your permission, Sir, to trespass somewhat on the indulgence of the Council, and as I say largely with a view to the greater audience which is listening to us or will listen to us outside these walls that I ask you to allow me to read the paragraphs in the public despatches; for these papers were not in any way secret, but were published in the Gazette of India on the 1st March, 1890; they dealt with local option, and will show anybody with an unprejudiced mind that the subject was fully dealt with and that local option was then pronounced to be an absolute impossibility, and it is therefore undesirable now to re-open the question, because nothing has happened since 1890 to alter the circumstances which existed when that Despatch was written. I will ask your permission to read the paragraphs of the despatch of the 4th February, 1890, which refer to local option.

DESPATCH TO HER MAJESTY'S SECRETARY OF STATE, No. 29, DATED THE 4TH FEBRUARY 1890, REGARDING EXCISE ADMINISTRATION.

Local option impracticable.

98. A consideration of the arguments just referred to, as well as of others which we need not here specify, has convinced us that absolute prohibition, and what is known as local option, are both out of the question in India. A system of local option would throw the whole administration into confusion, and would in some places create an intolerable class tyranny which might have very serious political effects. We doubt greatly if a Sikh community would quietly submit to the total prohibition of liquor by a Muhammadan majority, and we believe that in some tracts local option would lead to the indefinite multiplication of liquor shops and the reduction of the rate of duty to a minimum. We have already dealt with this question at some length in our Despatch to Your Lordship, No. 157, dated 25th May, 1889. As was stated in that Despatch, any system of local option presupposes the existence of a highly-developed system of local or municipal institutions to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention. No such system exists in India.

Difficulty of ascertaining public opinion on the question of drink.

99. Putting aside the question of local option, the difficulties even in the way of ascertaining what public opinion on the question of drink really is and of determining the amount of deference that may reasonably be paid to it are very serious. The widest divergence exists both in respect of the extent to which the habit of drinking is practised and of the degree of disapprobation with which it is viewed, and it is difficult to determine what meaning to attach to public sentiment on the question of drinking in a locality where one portion of the community regards drinking as a social or even religious duty, while another portion regards the consumption of spirits in any form or quantity as a positive sin.

101. Between the two extremes to which we have referred there exist in India classes of all shades and degrees of opinion and practice in regard to the habit of drinking, for whom drinking is neither enjoined nor absolutely forbidden by their religion. For example, the Sikh religion permits drinking, and many classes of Hindus, of some standing in the social scale, are not forbidden to drink either by caste rules or custom, and do in practice resort to the use of stimulants in a greater or less degree. In addition to the numerous classes falling under this intermediate head, whose religion and opinions are of an origin independent of European influence, there are also the Europeans, the Eurasians, and the Native Christians, whose habits and opinions must be considered in framing Excise regulations.

In many places these classes live side by side, and restrictions on drink which would be viewed as beneficent by one class would be considered by others to be tyrannical, while it is obvious that an Excise system, which might be suitable for, and approved by, one of these numerous classes, would be unsuitable for the majority of the other classes.

For Muhammadans and Hindus of certain castes no special restrictions are necessary in order to discourage drinking. The habit is opposed to their religious principles, and is discountenanced by the public opinion to which they are subject. It is no doubt true that some Muhammadans and some Hindus, for whom drink is forbidden by their religion, do drink secretly or openly, but this is either because they choose to disregard in this respect the principles of the religion which they profess, or because they have adopted Western habits and modes of life. In such cases any restrictions that Government could impose would be of infinitely less force than those which have been already disregarded.

On the other hand, almost all Europeans and Eurasians and many Natives of India, especially the aboriginal tribes, would regard severe restrictions on drinking as an unnecessary and tyrannical interference with their modes of living. Such restrictions would be frequently disregarded by these classes and would provoke a spirit of opposition, the strength of which is ignored by those who favour prohibition, whether enforced universally by Government, or locally and partially through the means of local option.

102. The considerations we have stated point to the conclusion that it is not merely impracticable and impossible to prohibit the use of stimulants in India, or to introduce a system of local option, but show also that it is impossible to introduce any Excise system that would be equally well adapted to all classes of the population of India and would be in complete accord with such public opinion as may be said to exist in different parts of the country. Nor could distinct and separate systems be applied to each of the several classes described or to groups of them. These classes are not distributed simply with reference to

geographical considerations. The inhabitants of some districts are no doubt more given to the habit of drinking than those of others; but many of the varying degrees of disapprobation of the practice of drinking are represented in every district; and everywhere, or almost everywhere, there are both people to whom drinking is forbidden by their religion and also people for whom it is permissible and who do as a fact drink more or less whenever they can afford to do so. Any Excise regulations which could be adopted for a particular locality must necessarily fail to be suitable and acceptable in respect to at least some portion of the inhabitants.

"I now turn to the despatch No. 157, dated the 25th May, 1889, to which allusion has already been made. It went even more fully into the question—

7. Turning now to the second and wider question raised by the memorialists, namely, that of local option, we are led by a careful consideration of the subject in all its bearings to the conviction that, under the circumstances which now exist, no such system could be successfully administered in any part of India. Any scheme of "local option" presupposes the existence of a highly-developed system of local or municipal institutions, to which representatives are elected by the mass of the people and in which all conflicting interests command their due share of attention. In the communities in which such institutions are to be found, the necessary control over the actions of the representatives is secured by the right of periodical appeal to the judgment of the people. In India there is no representation of this character: the electoral system, so far as it has been introduced, rests upon the narrow basis of a restricted franchise and large masses of the people and those the least able to make their voices heard are without representation of any kind. No effective check could, therefore, be placed upon the capricious exercise of the power of granting or refusing licenses if it were entrusted to Municipal Committees or Local Boards.

8. "The peculiar conditions of society are," to use the words of the Lieutenant-Governor of Bengal, "such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise Administration. In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran, and the representatives of this community would undoubtedly, were it in their power, uniformly declare against the grant of licenses to sell alcoholic stimulants." And again, notwithstanding that many Hindu gentlemen are entirely free from all prejudice in the matter, the general feeling amongst them is adverse to the consumption of spirits, and they would in most instances join with the Muhammadans in negating proposals to grant licenses. On the other hand, the lower classes who habitually resort to stimulants, and who seldom use them in immoderate or injurious quantities, but in many cases as an antidote to the climatic influences to which they are exposed, are entirely unrepresented upon Municipalities and District Boards, and would, were their supply of liquor removed, be undoubtedly forced to have resort to illicit distillation and consumption. We are led by these considerations to the conclusion that it is altogether chimerical to expect that the lower classes could, by the removal of liquor shops, be driven to habits of strict temperance; and that the Government would be guilty of a dereliction of duty if it were to permit the creation of the class tyranny that would inevitably result from the adoption of a system of local option.

9. We fear that the advocates of temperance in England who press for the adoption of this system of administering the liquor traffic are not well informed regarding the peculiar structure of Asiatic society in general and of Indian society in particular. To attain even a partial success, "local option" demands a certain homogeneity of character, tastes, and moral standards in the community into which it is introduced. In India this condition does not exist, society is not so much an aggregation of individuals as of classes, and, moreover, of classes whose habits, opinions, and views of right and wrong are widely divergent. On such elected bodies as exist there are no representatives of the great mass of the people, and if the licensing power, unaccompanied as it would be with any kind of responsibility, were entrusted to Municipal and District Boards, it seems very probable that it would be exercised without much forbearance or regard for the susceptibilities of those chiefly interested. It is idle to expect the difficult problem of the administration of the liquor traffic to be solved by the votes of representatives who are subject to these disabilities, and in our opinion no system of "local option" could be devised that would not, under the conditions that have to be dealt with, be doomed to failure.

10. Your Lordship is aware that even in countries where no violent differences of social habits and tastes exist, where representation is fully developed and political life most active, attempts to enforce abstinence under penalties have not been altogether successful or useful to the cause of morality; and we have little hesitation in coming to the conclusion that such attempts would be wholly unsuited to the existing conditions of this country, and that even if representative institutions were more completely developed than they are, it would be exceedingly unwise to make India a theatre for experiments of this nature. These

grave difficulties which are not absent even in the most advanced cities of the Empire would be especially felt in the smaller municipalities and outlying districts.

11. But while fully convinced of the impracticability and impolicy of introducing, or attempting to introduce, now or within any measurable distance of time, into this country any general system of local option, we are of opinion that no genuine expression of public opinion should be ignored in deciding whether a liquor license shall be given or not, and particularly in determining the location of a shop. To enable us to place accurately before Your Lordship the facts regarding the extent to which deference is now paid to local public opinion, we called for information from Local Governments bearing upon this aspect of the case. A brief summary of this information is now given:—

* * * * *

18. In Bengal more specific instructions have been issued for the guidance of the responsible officers in such matters. They have been instructed, in the Circular quoted in paragraph 2 of the letter from the Government of Bengal, which forms one of the enclosures to this Despatch, to ascertain and to consider, though not necessarily in all cases to conform to, local opinion. Where municipalities exist the Board of Revenue has been specifically directed to see that the Commissioners shall always be consulted; and remonstrances made by local bodies against the selection of the site for shops are never disregarded without good reason. It is further particularly ordered that, save for special cause, no liquor shops shall be opened near market-places, schools, factories, and other places where they are likely to afford more than usual temptations to drink, or to offend public feeling.

“Those are extracts from the despatches of the Government of India. The Government of Bengal wrote very much to the same effect. In fact, their despatch to the Government of India, dated 19th February, 1889, when Sir Stuart Bayley was Lieutenant-Governor, was in the hands of the Government of India when the latter wrote the despatch from which I have just read. I do not think the Council will thank me for reading these despatches which are rather long. The Bengal Government's letter is as follows:—

* * * * *

14. Turning now to the second question raised in your letter, I am to say that the Lieutenant-Governor is convinced that it will not be possible to introduce into Bengal any such system of local option as has been advocated by the Associations who have presented memorials to the Secretary of State. The peculiar conditions of society in this country are such that it is altogether impossible to delegate to local bodies the power of dealing with the complex and difficult problems connected with Excise administration. In the first place, it is not allowable for members of the Muhammadan community to openly countenance or tolerate in any way the consumption of spirituous liquors. The use of spirits is forbidden by the Koran. As a matter of fact, Muhammadans in Bengal are, as a rule, very abstemious, and the upper classes, rarely, if ever, indulge in drinking. The representatives of this community would undoubtedly, if it were in their power to do so, declare absolutely for the prohibition of all alcoholic stimulants. It would be incumbent on them by the tenets of their religion to do so. A Muhammadan gentleman, although he may tolerate the consumption of spirits by others when he is not responsible for its repression, could not venture to rise in his place at a meeting of a Municipality or District Board and authorize the establishment of a liquor shop anywhere or under any restrictions. Similarly, in the case of Hindus, who are not restrained by any religious sentiment from dealing fairly with Excise questions, it is no less the fact that the upper classes of the community who, from the nature of the case, can alone find representation in local bodies, are equally precluded from openly countenancing the establishment of shops for the sale of liquor. Notwithstanding that many Hindu gentlemen are without prejudice in regard to spirit-drinking amongst themselves, and will occasionally indulge in private, it is a matter of notoriety that public opinion on the subject runs so strongly among them that one and all of them, including those who drink in private would object in the same manner as the Muhammadans would do to any proposal for licensing a spirit shop. The influence of public opinion operates almost as strongly within the Hindu community in this respect as does the direct teaching of the Koran upon a Muhammadan. If therefore power without responsibility is entrusted to local bodies, whether Municipalities or District Boards, consisting as such bodies must do of a large majority of Hindu and Muhammadan gentlemen, there can be no doubt but that the lower classes who are not represented, but who habitually use stimulants, would be driven to the consumption of illicit liquor, and the whole system of Excise administration would be thrown into confusion. This condition of things is not likely to be materially modified for many years.

15. It is necessary for the Government to guard against any such class tyranny as the introduction of local option in this country would infallibly create. There is a certain proportion of people in Bengal, fortunately a proportion much less than obtains in most

other countries, but still considerable, who are accustomed to drinking, and whose craving for stimulants must be satisfied. "It is," as Mr. Money wrote in the Minute which has already been quoted in this letter, "mere foolishness to expect that a certain proportion of the people of this country will not continue to use stimulants, or that the Excise revenue will not increase. As the upper classes adopt more and more European habits, we must expect to see them take the bad with the good, and probably at first even more of the bad than of the good; while as the position of the lower classes improves, as agricultural produce yields a better price to the cultivator, and yearly the number increases of men, women and children who earn a livelihood, such as they never dreamt of, in mills and factories, there will be a larger consumption of everything the mass of the people care for. They will wear more clothes, they will eat more food, and they will drink more liquor. Any attempt to enforce sobriety in a country where illicit distillation is so easy and so difficult of detection would be a failure. All we can do is to limit ourselves to supplying the demand, and not to create it; to open no new shops except on proof that they are required to meet an existing want, and to act on an honest recognition of the truth that the Excise revenue is a very small matter in comparison with the comfort and well-being of the people." It is not the case, with the great bulk of the lower classes who habitually use stimulants that they drink only for the purpose of intoxicating themselves. The statement is frequently made, but it is not more true than it would be if applied to similar classes in England. If, however, this were the case, it would still be impossible to enforce sobriety by the prohibition of drinking, and were it possible, the risk must always be great that those who are used to drink would be driven from the comparatively innocuous spirit of the country to the consumption of more injurious drugs. It is mainly for the protection of the labouring classes who are accustomed to some stimulant that is incumbent on the Government to retain its authority over the liquor traffic, and while regulating consumption by every means within its power, not to deny altogether to the unrepresented masses the opportunity of satisfying their reasonable craving. It cannot be expected that local bodies would be in any degree representative of the classes who are affected by local Excise measures. To entrust the Excise administration of the country to their hands would lead to class intolerance and class restrictions, which can only be obviated by the direct and independent action of Government.

16. At the same time the Lieutenant-Governor is of opinion that a proper deference should be paid to expressions of local opinion in questions connected with the liquor traffic as well as in other matters. It is the duty of the Government to ascertain the sentiment and desire of the community amongst whom liquor shops are introduced to comply with it whenever possible and not to overrule it except under circumstances where such a procedure can easily be justified. The expression of opinion of Municipalities and District Boards, especially in regard to details, such as the choice of sites and the like, will often be a valuable exponent of public feeling to which due attention should always be paid. Such local sentiment is entitled to consideration, and it will be found that various orders have, from time to time, been issued by this Government and the Board of Revenue in which the observance of this policy is enjoined. It has been directed that the sites of shops should not be chosen near to market-places, bathing ghats and places of public resort, schools, hospitals, places of worship, factories, the interior of villages, the sides of roads leading to bathing ghats or places of water-supply, and in some districts along main roads or in villages inhabited by aborigines of known drinking habits. The existence of a nuisance by reason of the establishment of shops is not tolerated, and every possible concession to public opinion is accorded in such matters. The Lieutenant-Governor, however, cannot admit that, under the existing conditions of these Provinces, there is any justification for going further than this, or for introducing in any shape a system of local option among local bodies, and for entrusting them with the power to prevent the sale of liquors.

"I say that in the face of these expressions of opinion on the part of the Government of India, only 14 years ago, since which time I say, with all due deference to the Hon'ble the Advocate-General, the circumstances have not changed to any material degree, it would be perfectly useless to address the Government of India and ask them to agree to any system involving 'local option.' I say, subject of course to the greater knowledge of the law possessed by the Hon'ble Member, that I believe it is a fact that since the year 1890 no great law dealing with either local self-government or municipal administration has been passed either by this Council or by the Government of India, with the exception of the Calcutta Act which we debated in this room for 12 days in September, 1889. Therefore the circumstances, I maintain, remain very much the same. I do not think that it can be said with any show of reason—certainly no arguments or facts of any sort have been advanced—that the character of the people has in any way changed during this number of years.

"I have read extracts from the Indian public documents on the subject of local option. It may be said that local option is a subject which has been

much discussed in England and is in force in other countries in Europe. I believe it is a fact that Sweden and Norway are the only countries in which local option is enforced. I do not see why living in Bengal we should go to Sweden and Norway for an example to imitate or follow. It is quite good enough for us, if we, at any rate, advert to the latest dictum on the subject in England.

"Some Members of the Council may be aware of the Report of the Royal Commission on the Liquor Licensing Laws which sat under the orders of Parliament in 1896 to 1899 and presented the report which I hold in my hands to the Houses of Parliament. That Commission sat under the presidency of Lord Peel, late Speaker of the House of Commons. It very soon, as I understand, showed that there were two parties in that Commission, and it was impossible for them to agree. They presented what is called a Majority Report and what is called a Minority Report. Both dealt with local option. The majority reported:—'We are not satisfied that there is at the present time a general desire for the power of local prohibition by plebiscite, and we do not advise the adoption of any of the plans for this purpose which have been submitted to us.' Of course total prohibition is one thing and local option is another, but when they said 'any of the plans for this purpose' they obviously included local option. Those are the relevant words of the majority's report. I will now turn to the minority's report. They were naturally anxious to do something for the introduction of local option. They went into the subject of what is called 'popular control' at very considerable length, gave a history of the proposal of 'local veto' and set out in a page and-a-half the arguments in favour of local veto and then the arguments against it. They summed up as follows:—'In sparsely inhabited districts local prohibition could probably be enforced without much difficulty, but in towns, even where a strong public opinion existed, violation of the law might take place with injurious consequences. We have no evidence before us that public opinion in England, whatever it may be in Scotland and Wales, is at all strong enough to justify such a measure. We must recognise the fact that most people still regard alcoholic liquor as an ordinary article of diet, which is only harmful if taken in excess. It would be rash to predict the course of public opinion during the next decade, but since in any case local veto could not be tried until the seven years to be allowed for reduction had expired, it might be well to postpone any decision as to its adoption or otherwise until that period of transition has expired.' That was all they had to say in favour of local option. If that is the last word that has been said by an authoritative body on a subject of such great importance—said in England where there are not so many interests of classes and races likely to break out and give considerable trouble to the administration as there are here—if that is the dictum in England, where drunkenness, I regret to say, has assumed much more alarming proportions than it has in India, I think we may safely say that the time has not yet come when local option should be introduced into India.

"I should be immensely surprised—indeed I cannot conceive it possible—that the Government of India should go back from their fully-reasoned decision of 1890 and allow the Government of Bengal to pass an Act which would allow local option to be introduced in District Boards and Municipalities and made the sport of every section of the community—a constantly recurring source of dissension in every body of Municipal Commissioners or District authorities,—one that, I am sure, will do more harm than good to the people. Therefore I say that this motion would be infructuous and it would be harmful if carried. It would be infructuous because we should be merely wasting our time in re-considering this matter in Select Committee, because the Government of India will be perfectly certain to veto such a Bill, and harmful, because it would undo all the good which has been gained by the years of labour spent in the improvement of the Excise law and the reports of many officers and of the Government of Bengal as well as of the Board of Revenue. It would waste all the time spent on it in Select Committee; all that has been done would go for nothing. Therefore, I entirely oppose the Hon'ble Member's motion which is before us.

"I will now, with your permission, proceed to take up some of the points which the Hon'ble Member has dealt with in more or less detail. He asked why we should not put into the law in sub-clause (b) the prohibition of the sale of liquor to women and children? The Select Committee expressed their willingness to recommend that power should be given to the Board to frame rules for the prohibition of the sale of liquor to children under the age of 14. One good reason why we could not legislate on the subject without reference to the Government of India is, that we have the express orders of the Government of India not to do so. That is contained in the Despatch of the Government of India of last autumn. But there is another very good reason why we should not introduce this into the Bill, namely, because we can do all we require without it. We have only got to put the same point into a rule under the Bill, under clause 43 (2), and it will be just as effective as in the law. The great objection to putting it in the law is, that it would then apply to the whole of the country. Now there are many parts of the country where women and possibly children are accustomed to buy liquor, and if that power of buying liquor was suddenly taken away from women and children, in districts, say, inhabited by Sonthals and other aborigines, I think I am not pressing the point too far when I say that you might have a rebellion. At any rate the Board can, with the greatest ease, when this Bill is passed, pass a rule that no liquor should be sold to women or children under 14. That would be just as effective as having it in the law, and what is more we can alter it. It is important that there should be power in the hands of the Board to alter rules which are found to be working unsatisfactorily. If you wish to put a principle into law you cannot alter it without the introduction of a Bill and a debate which may extend over the whole field of Excise administration.

"The next point to which the Advocate-General drew attention, though I do not think he said very much about it, was that adequate and reasonable provision should be made therein so as to prevent the spread of drunkenness in Bengal. That is a counsel of perfection with which we all agree, and if any Hon'ble Member can show us in any concrete form or shape that we can adopt any reasonable suggestion to prevent drunkenness, for my own part, I should be quite willing to adopt it. We have in Select Committee in several instances inserted clauses, sub-clauses, forms of words, with a view to checking drunkenness as far as we could. We have even gone so far as Assam to draw from the rules obtaining there certain new clauses with regard to the prevention of drunkenness which have been introduced in this Bill. But there is no object whatever in making our statute law a receptacle of moral principles, or introducing into it expressions or sections laying down principles of Excise administration. What we want in a law is practical language for doing practical things. What I have said just now I venture to repeat, that in the law as now framed and the Bill which I hope will be passed into an Act ere long, we have a skeleton law under which it will be possible to make such regulations and rules as may be necessary to enforce the principles laid down by the Government of India.

"The Hon'ble Member has made some remarks, sometimes flattering, sometimes not so flattering, about the Board of Revenue. I am not here to defend the Board of Revenue, but I wish to correct the Hon'ble Member in one remark at least. He appears to think that, because under the law as it at present stands, and under the Bill as drafted, rule-making powers are invested in the Board, therefore the Board can do as they like and make any rules without the cognizance of any authority. I can assure the Hon'ble Member that he is entirely and absolutely mistaken in the view that he holds. The Board, being under the control of His Honour the Lieutenant-Governor—probably for very many years past, I have known it for more than 20 years—have been unable to pass any rules of any importance without the authority of the Government of Bengal. And when such rules as may be drafted by the Board for submission to the Government deal with legal points, the legal advisers of Government are consulted before those rules are passed or given legal effect. There is no reason whatsoever to apprehend that the Board of Revenue either as constituted at

present or in the future, will one fine day start off on a rule-making excursion without the authority of the Government for every rule they issue in any important matter.

"Then the Hon'ble Member, as I understood him, declared that, this power, which is now given to the Board under the law and which they exercise in a certain way, should be taken out of their hands to a great extent by putting in another authority whom they must consult and defer to. It is within the knowledge of the Council—it is fully stated in the papers to which I have referred—that shops are not opened at any new sites without the public being consulted by a notification being issued at certain places expressing the intention of the Excise authorities to open a new shop. I will not trouble the Council by reading to them the rules which are to be found on page 77 of the Excise Manual as regards the districts, and with regard to Calcutta on page 80 of the same Manual. I will say briefly, that information is given to the public whenever a new shop is to be opened. I am perfectly aware that it has been said, and will be said, that nobody wants to go to a police-station to look for a notification in regard to a liquor shop. That may be so. I have no doubt in my own mind that these rules with regard to Calcutta are the survival of the old system which obtained when the Commissioner of Police and the Chairman of the Corporation were the same person. I think it is quite probable that the gentleman who was then responsible for Calcutta, both as Commissioner of Police and Chairman of the Corporation, knew in one capacity or another what was going on through the town. But when the Chairmanship of the Corporation was separated from the Chairmanship of the Police, the duty of being consulted with reference to the sites of new liquor shops remained with the Police but was taken away from the Chairman of the Corporation. It was not taken away by express enactment but departed from him owing to the new constitution. I have not the faintest objection in the world to my Hon'ble friend, the Chairman of the Corporation, being consulted before a new shop is opened. My only regret is for him. I am afraid he will know very little about it. I believe I have some knowledge of the work which is performed week in and week out by the Hon'ble Member, the Chairman of the Corporation. As far as I know, he has nothing whatever to do with the Excise administration of Calcutta and will be entirely at sea in the matter. But when all is said and done, and you consult as many people as you like, the public will never be satisfied unless they get the power in their hands, and that is the point at which I must join issue with the Hon'ble Member. Consult whom you like, consult the residents in the street, the members of the Corporation for the wards affected, consult the police, and take everybody's opinion, but the decision must rest with somebody, and must rest with the Board of Revenue as at present constituted under the law, and if any strong body of petitioners object to the decision of the Board of Revenue it is always open to them to appeal to the Government of Bengal.

"Similarly, in the mufassal the rule now provides for Municipal Commissioners being consulted by the local officers. I have before me a statement which shows that no reports have come up, for many years past, from the local officers to the authorities of Calcutta, of any disputes in regard to the opening of any site for shops in the mufassal towns. They have managed to settle their own affairs for themselves, and I cannot conceive it possible that any Government should make over to the Municipal Commissioners, or any Local Boards, the power to reduce the number of shops or increase them at their own sweet will, or to overrule, by any majority of two-thirds or one-half or whatever number they like, the final decision of the local officers. I do not understand myself how the district administration can go on if such a principle is allowed.

"Then I think we have had also some remarks from the Hon'ble Member to the effect that the number of shops are considerably in excess of the requirements. It seemed to me as I listened to what he was saying, that he was begging the whole question. What is the standard of requirements? Who has laid down any definite standard of requirements? Surely the most obvious standard is that there is a demand, and the demand requires the

supply of a certain number of shops. If those shops are not opened, the demand will not be met. That these shops are pecuniarily successful is evidenced by the considerable competition shown for them when the licenses are sold, in Calcutta every three years, and in the mufassal every year. Now the Hon'ble Member, I understand, says there are too many shops in Calcutta. Has he any idea how many shops there are? Has anybody in this room besides my Hon'ble friend, the Excise Commissioner, any idea how many shops there are in Calcutta, or how many there have been during the last ten years? I have before me a statement which shows that 14 years ago, in 1890, there were 135 shops, and in 1902, or 1903, there were allowed 137 shops, two of which were not opened. Therefore, within the last 14 years, the number of country liquor shops has not altered. Now with regard to the mufassal, I have before me another statement which shows that in 1881, which was just before the Excise Commission sat, which was presided over by the late Sir John Edgar, there were as many as 6,284 licenses for country spirit shops. Twenty years after that number had been reduced by 3 000, from 6,284 to 3,286. I do not know whether I am surprising the Council with these figures, but I think they are probably new to many of the Members.

"I will now turn to what we have heard about the increase of drunkenness. Are the Council aware of the number of shops in any of the big towns in the mufassal during the last few years? Here are some figures. In Burdwan, for the last 10 years, the number of country spirit shops has stood at 5; in Midnapore at 6, in Dacca at 8, in Gaya, which is a very thirsty country, at 18, and in Mymensingh at 8. In Chinsurah the number has been reduced from 12 to 5. In Patna it has been reduced from 32 to 30. Could Municipal Authorities or Local Boards have managed better or could they have done any better than that? What I do maintain, with regard to this question of reduction of shops or alterations of sites, is that the people have only got to make a reasonable representation to district officers, or to the Excise authorities in Calcutta, and they will receive all reasonable attention. But I entirely demur with the idea that the people in a matter of this sort should dictate to the Excise Authorities or any other authorities in this country. The Hon'ble Member referred to an agitation with regard to a shop at Talla. It was well-known that that agitation was brought about by a gentleman who was disappointed in getting a license. That is the kind of agitation which is to be met with throughout the country. When an applicant for a license is disappointed, he immediately stirs up a faction and thus the whole country may be divided into sides and there may be serious difficulties.

"The Hon'ble Member also referred to such smaller matters as the allegation that the back-doors of the liquor shops in certain parts of the town are open at all hours of the night, avowedly, I understood him to argue, for the contraband or improper sale of liquor. He may rest assured that under the orders of the Excise authorities the back-doors and the sides of shops have been closed up, and this fact is perfectly well-known to anybody who inquires about it.

"He also alluded to some figures brought before the Committee about the number of children seen buying liquor at some of the shops. Now, these statements have been examined. I forget the exact number of children, but the statistics were taken for 28 hours, spreading over 11 days, and it works out to this, that there was practically one child who attended each shop. What these children went there for, cannot be said. They might have gone there for a proper purpose or to take a message, but we cannot say. If our rule is enforced that no child is to be allowed to purchase liquor at any shop, there is no reason why the number of children, who visit these shops, should not disappear altogether.

"Then I think I heard the Hon'ble Member say that people wanted to know the law. That is a very good reason and it is the main reason why we are passing this Excise Bill into law, so as to make the law more easily knowable to anybody who wishes to ascertain it. But there is no difficulty now-a-days in the way of anybody who wants to know not only the law but the practice in the Excise Department, investing in the Excise Manual, of

two volumes, sold at the ridiculously small charge of Re. 1-4. The point that I have to complain of is that temperance reformers, and people who with the very best intentions have addressed us, entirely fail to get up their subject before they trouble the Council, the Member in charge, and the Government, with their well-meant advice. What we try to do in the Excise Department, of which I am temporarily at the head, is to do what is practical, not to attempt anything that is theoretical, merely because it is put forward by some well-intentioned people as a good thing to be done.

"Not many months ago the Barmaids' Act was passed in this room. The matter was made over to the Board of Revenue, and I have reason for believing that the orders passed by the Board of Revenue in cases under the Act—which were never before the Government I am willing to admit—have given satisfaction to the public.

"It has often been said that the Board of Revenue look to the revenue and do not care what else happens. There never was a more malicious statement. Ere now revenue has been sacrificed when it was seen that good would come from the sacrifice. What the Board of Revenue naturally object to is, adopting a series of suggestions of well-intentioned persons without being sure that some good would result. The theory of our Excise administration is to make all exciseable articles as dear as possible and by that means to keep down consumption, keep down drunkenness, and prevent the demoralisation of the people, by making it more difficult for them to get the exciseable articles which may do them harm.

"Now it may be said, what have we done in this direction? I have already mentioned how the number of country spirit shops has been reduced in 20 years from 6,284 to 3,286. I will also inform the Council that during the last period of years the liquor has been made more dear in all sadar distillery shops in a very great degree. The rate of duty has not been much raised, but we have another way of doing it, and that is by raising the license fees. Figures show that 20 years ago and more, in 1880-81, the incidence of the taxes from license fees on each gallon of sadar distillery liquor was Re. 1-6 in those years. Last year the incidence of the revenue from license fees on each gallon of sadar distillery liquor was Rs. 2. The increase in 20 years has been from Re. 1-6 per gallon to Rs. 2 per gallon. That has not been by any means an easy thing to attain. It has only been done by better administration, by the department insisting upon the license vendors paying greater fees for their shops, and so far, as the liquor is dearer, the system works automatically, keeping down the amount of consumption.

"And not only in regard to sadar distillery liquor has this successful policy been adopted, but also in regard to the ganja revenue which has increased enormously. I can go back to 40 years. Forty years ago the average revenue per maund of ganja was Rs. 106, now it is over Rs. 660. At the same time the consumption of ganja has been reduced from 8,500 maunds to under 4,700 maunds. That is a concrete instance of the way in which the Excise Department works by making exciseable articles dearer to keep down consumption.

But then, says the Hon'ble Member, the outstill system is in force, and the outstill system admits of the manufacture of liquor without any restriction. I think he quoted from the Minute of Dissent of the Hon'ble Members who have dissented from the Select Committee's Report. But however that may be, there are good points about the outstill system. The whole of Bengal is unsuited for the central distillery system. The difficulties which make it impossible to introduce the central distillery system are briefly as follows:—

- (1) the expense relatively to the amount of revenue to be collected;
- (2) impossibility of securing a trustworthy preventive establishment;
- (3) defective means of communication;
- (4) facilities for illicit distillation;
- (5) deterioration of liquor in transport, and
- (6) smuggling from foreign territory.

"These difficulties are largely obviated when an outstill system is adopted. I will not quote its advantages to you at length, as I am afraid I have already trespassed too long on the indulgence of the Council, but they are distinctly set forth in that Despatch which I presume the Hon'ble Member has studied with the same care with which he always studies his briefs—the despatch of the Government of India to the Secretary of State, paragraph 83—in which the advantages of the outstill system are set forth. Nobody is enamoured of the outstill system. The outstill system has been adopted as an alternative system which cannot be avoided owing to the nature of the country. The outstill system has been adopted in Bengal because practically it is impossible to adopt the central distillery system throughout. There is one great and admitted defect in the outstill system and that is that we cannot tell the amount of consumption accurately. But having admitted so much, I will go on to say that the outturn of the outstills cannot be unlimited, because the capacity of the still itself is limited, so that practically not more than a certain amount can be brewed at any given outstill, and our Excise authorities are aware of all the facts and have their register with regard to every outstill, so that practically the outturn of these outstills is by no means unlimited. There is also this great advantage in the outstill system, that it is the best known preventive to keep down the illicit distillation which would otherwise overrun the whole country. We do not wish to have an army of Excise sub-inspectors and similar people, who are very much like the Police in other respects except that they have no police powers. We do not wish to harass the people in out-lying or other places. It is much better that a small local monopoly should be sold to the outstill-holder to be exercised over a limited area in which he himself has to act as a detective over illicit practices of his neighbours. That is how the outstill system works. If anybody can invent an outstill system better than the present one, so long as I am on the Board, he is quite welcome to propose it. Nobody has yet invented a better system and therefore we are compelled to use the existing one.

"I do not think that there are any other points which the Hon'ble Member has mentioned to which I need revert, nor need I recapitulate what I have said already at sufficient length. But I will repeat briefly that I regard his motion as quite unnecessary, as undesirable and not only as infructuous, but as likely to be harmful. Therefore I ask the Council to reject it."

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA said:—"Sir, when I came into the Council Chamber this morning I had no intention of addressing my Hon'ble Colleagues upon the motion which stands in the name of the Hon'ble the Advocate-General, because I had no desire to interpose any feeble remarks of mine, which might in any way diminish the effect of the weighty and eloquent words of the Hon'ble the Advocate-General. But the debate has taken what is to me a somewhat unexpected turn, and I do not desire to record a silent vote upon this motion. I do not desire to conceal the fact that when I read the Report of the majority of the Select Committee, it was with feelings of pain and astonishment. This is strong language, but I use it deliberately, because these are precisely the words which accurately express my feelings.

"Representations have been received from men and women of unquestionable repute asking the Government to interfere for the prevention of drunkenness; and what is the answer which the Select Committee gives? The Hon'ble the Advocate-General has been good enough to read out paragraphs 3 and 4 of the Report, and I will read paragraphs 10 and 11. They are as follows:—

10. *Sale of excisable articles to children.*—Suggestions have been received from several quarters to the effect that a clause should be inserted in the Bill for prohibiting the sale of intoxicating liquors or drugs to children. We do not consider it expedient that any general prohibition of this kind should be inserted in the Bill. The Board of Revenue has power, however, under clause 42 (iii), to prescribe the insertion in licenses of conditions as to "the persons or classes of persons to whom a licensee may, or may not, sell excisable articles;" and we desire to recommend that the Board should consider the expediency of framing a rule, under this power, for prohibiting, wherever expedient, the sale of excisable articles to children under the age of 14.

11. *Sale of excisable articles to women.*—Suggestions have also been received for the prohibition of the sale of intoxicating liquor to women. This matter can, if necessary, be dealt with under clause 42 (iii) of the Bill, and sales to women are to some extent regulated by clause 71 also; and we do not consider it expedient to insert in the Bill any further provisions on this subject.

"I say, Sir, without hesitation that this is not good business: it is not good for the public, it is not creditable to the Government. I adhere to the opinion that the time has come when the Government should honestly face the problem which lies before it, and make an earnest endeavour not for the purpose of increasing the Excise-revenue, but for the purpose of preventing drunkenness. I say this without the slightest hesitation. Are we agreed as to the principles which are to regulate this measure? If so, let them be embodied in the Statute Book; and if they are not, let them be discussed in this Council. What are the principles for which the Hon'ble the Advocate-General has contended? He says, in the first place, that the principles of the policy of the Government of India enunciated in paragraphs 103 and 104 of the despatch of the 4th February, 1889, should be given effect to.

"The Hon'ble Member in charge asked us to read this Despatch with all the care that we read our briefs. I have done so, and let us see what the principles are: the principles are that the number and places at which intoxicating liquors and drugs are sold should be strictly limited to the circumstances of the locality, and that efforts should be made to ascertain local opinion and that a reasonable amount of deference should be paid to such opinion when ascertained. These are the principles that the Hon'ble the Advocate-General says should be embodied in the Statute Book.

"In answer the Hon'ble Member in charge of the Bill says that the doctrine of local option is condemned in paragraph 98 of the despatch of the Government of India, and ought not to be put into the Statute Book. That answer is, I submit, wholly irrelevant. The Hon'ble Member in charge of the Bill has created a fiction of his own and has completely destroyed it. If the Hon'ble the Advocate-General had suggested that we should in any way contravene the principles laid down in paragraph 98 of the Despatch, the question might have been raised whether it was wise for us to do so. But he has not done anything of the kind. Practically the whole difference between the Hon'ble the Advocate-General and the Government lies in this: the Hon'ble the Advocate-General says that these are the principles which the Government of India accepted 14 years ago, and demands that they should be put into the Statute Book. The Government says: 'No; let them lie buried in the Gazette of India of the 1st March, 1890.'

"I venture to point out that what has taken place in this Council proves conclusively the necessity of incorporating these principles in the Statute Book; unless they find a place in it, they are a little liable to be misunderstood; on the other hand, if they receive legislative sanction, they become clearly formulated, easily ascertainable, and little liable to capricious alteration. It is no reflection on the Members of the Board of Revenue to be told that the Legislature desires to place in the Act the principles which ought to underlie the rules which are to be framed by them. If a suggestion like this had been made in England, that the principles which ought to regulate the sale of liquor in England should be left to be determined by the Commissioners of Inland Revenue or by the Licensing Justices in England, it would be met with deserved ridicule; but in this country, the suggestion is not only seriously made, but even defended in Council. I submit that this principle should be put into the Statute Book as well as the principle that intoxicating liquors and drugs should not be sold to women and children under the age of 14.

"I do not know whether the Hon'ble Member is aware that so late as 1901 an English Statute was passed which provides for the restriction, or rather the prevention, of the sale of intoxicating liquors to children. Perhaps it may be said that if the British Parliament passed such a law in 1901, why should we not wait

for another ten years; but if we look at the history of the matter, we shall find that it was provided for in 1872 and again in 1886 when the Parliament enacted Statutes for the purpose of regulating the sale of intoxicating liquors to children. The first of these Statutes fixed the age at 16 and the second limits the age at 14. Both these provisions apply not to sales, but to consumption on the premises only. The present enactment fixes the age at 14, and applies to sales of intoxicating liquors, whether consumed on the premises or elsewhere. It also creates a double offence; for whereas under the earlier Statutes, the licenseholder was only liable, now the person who sells is also liable to conviction and is subject to like penalties. I would like to know, Sir, why children in England should be protected, and why our children should be left free to be ensnared and entrapped.

"Then, so far as women are concerned, my Hon'ble friend went on to say sententiously that you have here among you women who must be allowed to purchase liquor, and that this must be tolerated. This is an unfortunate doctrine. When people are clamouring for prevention of drunkenness, the answer given is—'Some of you are so bad that you ought to be left alone, and not only that, but that you ought to be encouraged in the drunkenness which you pursue.' Is this a doctrine, Sir, which ought to be seriously advanced anywhere, least of all in this Council?

"The third principle for which the Hon'ble the Advocate-General has contended is, that adequate provision should be made in the Act so as to prevent as much as possible the spread of drunkenness in Bengal. The answer of the Hon'ble Member in charge of the Bill is, that the Statute Book is not the best receptacle for moral provisions. Who said it was? Has my Hon'ble friend heard that so late as 1902 the British Parliament passed an Act which is known as the Licensing Act of 1902, the avowed object of which is to prevent drunkenness? If anybody will take the trouble to go through the provisions of this Act of 1902, he will find that it would be desirable to have provisions in our Act on similar lines. I should like to know why a serious effort should not be made in this behalf. I therefore support the motion of the Hon'ble the Advocate-General, and I say without hesitation, that it is necessary and desirable to send the matter back to the Select Committee, and I hope it will lead to excellent results."

The Hon'ble BABU BHUPENDRA NATH BASU said:— "I rise to support the motion of my Hon'ble friend the Advocate-General. I must say that I was surprised at finding that the motion was opposed in this Council, and the reason of my surprise is this, that when we began our labours in the Select Committee, in which I had the honour of sitting, on the first day, we discussed informally the question of principles raised in the various petitions sent in to the Government. It was thought that that discussion would take a long time, and that it would be better if the details of the Bill were first disposed of and when all these details were disposed of, we should consider the questions of principle, the foremost questions of principle being the subjects of local option and local veto, and the subjects connected with them. My Hon'ble friend, Maulvi Seraj-ul-Islam, Khan Bahadur, and myself agreed to that suggestion as tending to expedite the business of the Select Committee.

"We sat, I believe, for about four days and discussed the technical portions of the Bill and other small and minor matters. When these were disposed of, we asked that the questions of principle should then be considered. I, for one, as a Member of the Select Committee, was prepared to submit certain proposals which would not be so revolutionary as the Hon'ble Member in charge of the Bill seems to think. But he said that these were proposals which had already been vetoed by the Government of India, and that it would be an useless waste of time to consider them in the Select Committee, and that if we had any resolutions to move on the subject, we had better do so in the Council, and that it would be an useless waste of our time in the Select Committee. It may seem to my Hon'ble friend a mere waste of time to devote our energies to this question, but I venture to submit that our time has also its value, which to us relatively is very great, and that we devote our attention to

these matters not for the purpose of mere agitation, but because we owe it to ourselves and because we feel that there is a duty cast upon us, and we should be wanting in our sense of duty if we did not try to discharge it to the best of our ability.

"I submit that the question as to how and to what extent the opinion of the public may be taken and given effect to with regard to opening shops was not considered by the Select Committee. I had the honour of having sent in several amendments upon that question. I venture to submit that it would be inexpedient and inconvenient that these matters of detail should be discussed in this Council. On that ground, Sir, I would ask this Council to refer the matter back to the Select Committee for further consideration.

"When we tried to raise the question of principle in the Select Committee, we were told that the Bill was simply to consolidate the existing legislation on the Excise system in Bengal, and that it would be no part of our duty to consider the question of principle or policy apart from what was already in force. This is another matter which has not been sufficiently considered in the Select Committee. Several important matters, which have practically been conceded, have not been incorporated in the Bill, but have been left to be dealt with by rules to be framed by the Board of Revenue. I for one take a strong objection to the Board of Revenue being invested with almost absolute powers with regard to the making of rules on the subject of the Excise Administration of this Province. There is no doubt that the Board of Revenue is an excellent institution, but the proceedings of the Board of Revenue have not got that amount of publicity which it is desirable that they should have.

"We insisted upon, or tried to insist upon, the provisions to restrict the sale of liquor to women and children being inserted in the law itself, because the law would be easily accessible to the public who would be able to know what the provisions of the law were, because they would be incorporated in the law itself. The Select Committee was practically unanimous in recommending to the Board the prohibition of the sale of liquor to children under 14, but the Hon'ble Member in charge wished this provision to be inserted as a rule of the Board in the Excise Manual, which, we were told, was a very inexpensive publication, and that the public might get it for a nominal price. But the Hon'ble Member in charge of the Bill forgets that many people outside the Board of Revenue did not know of the existence of the Excise Manual, and that the people in the mufassal interested in the drink question know nothing about the publication, or that it can be easily obtained at a small price at the Printing Office of the Government of Bengal, whereas if this was put into the Bill itself, it would be easily and readily accessible to the public.

"But apart from these matters, on the question of principle that has been raised to-day I wish to say one or two words. My Hon'ble friend the Advocate-General is in error when he says that the outstill system does not prevail in Bengal proper. If he will refer to the excellent map annexed to the Report of the Excise Department, he will find that the outstill system prevails in a large part of Bengal proper. There has been no attempt on the part of the Board of Revenue to determine the quantity of liquor that these outstills turn out. In vain it is that one would look for it in the Reports of Administration of the Excise Department year after year for any indication as to the quantity of gallons of outstill liquor manufactured and consumed. There is nothing anywhere to give any indication of this; at the same time the enormous growth of revenue tends to show that there must be a very large consumption of outstill liquor produced.

"As regards the sale to children, it was thought that there might be cases in which it would be desirable that liquor should be sold to children. The Hon'ble Mr. Hare said that when a labourer working in the field felt disposed to drink and he could not spare the time to go himself to the liquor shop, he might send a little boy to fetch the liquor for him and it would be hard to the labourer to deny him this privilege. Fortunately, our agriculturists are not in that state that they want liquor when they are working in

the field. But even if that was so, the agriculturist labourer should not be allowed to send a little child to the liquor shop to fetch liquor for him.

“It has been said that we are not prepared to legislate for the moral improvement of the people. I join issue with my Hon'ble friend who made this statement. The Government of this country has frequently legislated for the moral welfare of the people. It is now many years since that the *suttee* was abolished: some of our countrymen at that time protested. But the Government made a firm stand and said: ‘If we have abolished the *suttee*, we have done so in the cause of humanity.’ To remove drunkenness would also be in the cause of humanity. In abolishing the *suttee* the Government said that they were not prepared to countenance the murder of women in the name of religion. I for one think it is no less the duty of the Government to

apply not only to new sites, but also to existing sites. Many years ago the Excise Commission made certain recommendations, and following that Commission, the Government of Bengal and the Government of India have laid down in plain, definite and distinct terms that the liquor shops should not be allowed in certain places. If any one of the Hon'ble Members will condescend to go with me to the northern part of the town, I will show them that shops exist in sites which have been condemned by the Excise Commission, but the Board of Revenue have done nothing. It only calls for local opinion when a new site has to be sanctioned. But we go further, and say that many old sites are objectionable, and what has the Board of Revenue done for them? They say that they have got rules dealing with the subject.

"Let us see what the rule is for Calcutta. It is quoted in the Report of the Select Committee, and it refers to new sites; the rule provides that a reference is to be made to the Commissioner of Police. The rule was evidently framed for Police purposes, but the Hon'ble Member in charge of the Bill says that when that rule was framed, the Commissioner of Police and the Chairman of the Corporation were one and the same individual. It is many years ago since these two offices were separated, and what has the Board done since then? They sit in a house which is one of the oldest and darkest in Calcutta, and they frame their rules in darkness, and no body knows what they do. I challenge the Hon'ble Member to show anywhere in the Excise Manual any provision for consulting any one in Calcutta.

"With regard to an old site. This is the premier city in India and the second city in the British Empire, but local opinion here is not consulted even on the opening of a new shop. You have a show of consulting local opinion when you are opening new shops in the mufassal, but I say it is only a show, because the final decision rests with the local officers, the Superintendent of Excise, and ultimately with the Board of Revenue. But even that show is wanting here in Calcutta. The matter is referred to the Commissioner of Police. Does anybody in this Council by any stretch of imagination contend that the Commissioner of Police represents the public? But though the public is not consulted, a notice intimating the opening of a new shop is hung up on the notice-board of the local thana and the Hon'ble Member in charge of the Bill expects people to go to the thana to see what notices are hung up there. I think we ought to know that respectable people in Calcutta and elsewhere try to avoid the thana as much as possible, and even when they do go to the thana when misfortune takes them there, would they be in a position or frame of mind to see what notice was hung up on the notice-board?

"But what about the old sites? As I have said already, in the mufassal the Municipal Commissioners are referred to, but in the departmentalized Corporation of Calcutta they are not deemed worthy of such a reference. The Excise Commission recommended that liquor shops should not be allowed near bazars and schools. If any of the high authorities in the Excise Department would accept my offer and would not think it derogatory to accompany me, I can show them shops near bazars and market-places, and just near schools and places of worship, and in the very heart of broad thoroughfares, I shall show them what goes on in these shops. And I can assure them that they will not find it an edifying spectacle. Liquor is sold at all hours of the night, and people know that they can always obtain it. What has the Board of Revenue been doing all these years? Did not complaints come to their notice? What were the actual steps that they took to repress such a state of things? Therefore I do not think that the Board of Revenue can blame us if we decline to surrender ourselves absolutely to their judgment. As I said in the Select Committee, the Board of Revenue are a board of revenue and are not a board of morals. They might have charge over minors and lunatics and people of weak mind; but I do not think there is any law which empowers them to have charge of the morals of the public.

"I submit that it will be inconvenient to discuss in this Council any detail of the various proposals that we, as representatives of a small section of the public it may be, have to bring forward with regard to the opening of shops in their midst. We venture to hope that if these proposals are considered in a reasonable spirit and not with a bias against them from the beginning, many of them may be adopted; but it would be inconvenient to consider them in this Council. This is probably the only occasion which will arrive for the next 20 years to come for considering these proposals. It is also possible that between those who have at heart the interests of the Excise-revenue and those who wish to see the revenue controlled in the interests of the public morals and public welfare, there may be some compromise effected, and in that view I hope Your Honour's Council will adopt the motion."

The Hon'ble the PRESIDENT said:—"I think it may be more convenient if I intervene at this stage of the discussion with a view to express the position which I feel myself inclined to take up in this matter. I should have been right at any moment to have intervened in the sense which I now propose to do, if the matters which have been brought before us by the Hon'ble Member who has just sat down had been brought before us either in the Note of Dissent or at an early stage in this discussion. It seems to me that there has been misapprehension on both sides. There are certain points in respect of which I do not at all feel prepared to go forward to legislation at the present moment. But there are other points in respect of which I am very far from feeling that we ought not to consider carefully the necessity for so doing.

"First of all in respect of local option, I should like to say this, that I do not believe, as at present advised, that we can have what is ordinarily known as local option, pure and simple, any way. But, in the second place, I should like to say that, while agreeing in that respect with what fell from my Hon'ble friend, Mr. Buckland, I differ from him in this, that I do not understand that to be the proposal made by the learned Advocate-General. Now this explains to a certain extent the position in which we find ourselves. There has undoubtedly been very great vagueness of expression.

"We hear now from the Hon'ble Member who has just sat down that he has definite and clear and precise proposals to make. We have not heard these proposals. They have not been brought before us either in the Select Committee's Report or in the Note of Dissent. We do not know really what they are. But I do think that there are questions which the discussion has brought forward before us to-day—questions to be met and discussed—and that in regard to them we ought to have these clear and definite proposals. If it was stated in the Select Committee, as has been alleged by the Hon'ble Member, that we ought not to consider these questions because the Government of India had prohibited their consideration, then I am bound to say that there has been a certain amount of misunderstanding. The Government of India have not prohibited their consideration. The Government of India asked that, if we proposed to go on with legislation in respect of any of these points, we should consult them first. That is all. Now the question remains entirely this: Are we prepared to undergo the necessary trouble and the necessary delay that that course involves? I say, without hesitation, we are quite prepared. We have no hesitation whatever in agreeing to delay this Bill for a week or two, or a month or two, or even for a longer period, if we are going to have the whole thing thoroughly threshed out, and have any hope of passing, as I trust, a thoroughly complete and satisfactory Bill. I do not wish in any way to burke discussion or avoid any necessary delay.

"Now there are one or two things which I should like to say before asking the Hon'ble Mr. Buckland to consider the proposal to accept the motion of the Hon'ble the Advocate-General. There is one point I wish to state emphatically, and that is this: I have no sympathy whatsoever with the denunciation of the Board of Revenue or the action of Government in respect of Excise. I am new to the province, but at the same time I have been carefully looking up the past history of Excise in this province; and I can

give this assurance that, after seeing the history of Excise in several other provinces, I feel that the Government of this province has in the past nothing whatever to be ashamed of in the care that it has given to the study of this question and the very important improvements it has introduced. I am not at this moment inclined to enter upon a defence of the Government policy in respect of Excise; but I desire to dissociate myself altogether from the criticism which has been passed upon the Government policy and the Board of Revenue in regard to the rules which have been framed.

"The second point is this. I am astonished to find that Hon'ble Members like the learned Advocate-General and my Hon'ble friend, Dr. Asutosh Mukhopadhyaya, should declare not in so many words, but in regard to the manner in which they have advanced their view, that there is nothing whatsoever in a rule which has the force of law. Why, says my Hon'ble friend opposite, should the children of England be protected from the grog-shop, and why should the children of this country be entrapped? Yet he is speaking of a report which suggests that there should be a rule having the force of law to prevent this. I dissociate myself from his view of the Select Committee's Report, and from his estimate of rules under the Act. At the same time, I do agree with this, that rules are not the best form of legislation where they can be avoided. We ought to lay down in the law such principles as it is possible to lay down, and if we have made up our minds that a thing is to be forbidden, we should ourselves incorporate the prohibition under the Act and not ask any other authority to include it in a rule.

"With regard to the sale of liquor to children under a certain age in grog-shops, if it is the mind of this Council, without any hesitation or doubt, that children ought not to be served with liquor, then let us say so in the Act. If, on the other hand, there is any question of doubt as to whether there are any places in this country where it would not be expedient to prohibit the sale of liquor to women, then let us say that this is a question of doubt, and that the Board of Revenue after due inquiry ought to dispose of it.

"Now, what are the points that arise between the learned Advocate-General and the Hon'ble Member in charge of the Bill. There are three things which are dissented from by two Members of the Select Committee. The first is with regard to local option, not local option as usually understood, but merely the ascertaining of local popular feeling and sentiment. This is a question upon which we are told that we are going to have definite proposals, which, if approved in Select Committee, will come up in the next report, and, if disapproved, will come up in a definite form and clearly stated in the memorandum of dissent; and we shall then be able to deal with them in a satisfactory manner.

"The next point is with regard to the sale of liquor to women and children under the age of 14. Both points were touched upon by the Advocate-General. We have our Hon'ble Colleague's proposals on these points; and we can deal with them. Then we have the rest of the Advocate-General's motion. It is an extremely vague motion, *vis.*, first, that the principles laid down by the Government of India to be adopted according to local circumstances by Local Governments in a manner which they might see fit should be included in the legislation, and, secondly, that we should make some provision to prevent the spread of drunkenness in Bengal. There is a great deal of vagueness about this; and we do not know exactly what is proposed. If it be said for a moment that there is nothing in this Act to prevent the spread of drunkenness, then such a statement is unjust. The Advocate-General, however, may like the Hon'ble Member who has just spoken have definite proposals to make; if so, let him by all means make such proposals. For this reason it seems to me necessary not to go on with this matter, so that he may draft these proposals and the matter may be thoroughly considered.

"What I desire to say is this, we have no desire to rush this legislation through. We do not care even if it takes a long time, because it will last a long time. We feel that we ought not to hurry through this legislation, because it is

going to influence the country for a long time to come. If this Council, after hearing the Report of the Select Committee, wants any reference to be made to the Government of India, I will have no hesitation in making it. I do not want to hurry this through, but I do want to have it thoroughly considered.

"I therefore propose to the Hon'ble Member in charge of the Bill that we should accept this motion and refer these questions to the Select Committee and, for my own part, I should be very glad if the learned Advocate-General be also added to the Select Committee."

The Hon'ble MR. WOODROFFE said:—"I do not propose to take up the time of the Council after the address of the President, but I desire to say in concurrence with the observations which have fallen from Your Honour that there did appear to me to be a good deal of misunderstanding. The Hon'ble Member in charge of the Bill employed himself for well nigh 45 minutes in answering a speech which was never delivered. I never suggested for a single moment local option in the sense in which it was held to be impracticable by the Government of India.

"As regards what has fallen from the Chair with reference to the matter of vagueness in respect of the first portion of my motion, I beg to point out that the matters which I referred to have been sufficiently indicated and sufficiently stated in the Government Despatch, viz., that a strict limitation should be imposed as to the number of places at which liquors or drugs can be purchased, and also that efforts should be made to ascertain the existence of local opinion and local public sentiment, and that a reasonable amount of deference should be paid to such opinion when ascertained; and also that where municipalities exist Municipal Commissioners should be consulted in determining the location of shops. I regret that I fell into error in supposing that the outstill system was not so prevalent as I supposed it was. It appears that it exists more widely than I thought, and if so, it furnishes a crucial argument for putting this matter into the law, because I find that the Government of India four years ago expressed themselves in favour of this principle, and I think that steps should be taken to give it more direct effect.

"If it is the opinion of the Council that I should be added to the Select Committee, I shall be very willing to serve on it."

The motion was then put and agreed to.

The Hon'ble MR. GREER moved that the Hon'ble Mr. Woodroffe be added to the Select Committee on the said Bill.

The motion was put and agreed to.

The Council was then adjourned to a date to be specified hereafter.

CALCUTTA;
The 22nd March, 1904.

F. G. WIGLEY,
Secretary to the Bengal Council.



The Calcutta Gazette.

WEDNESDAY, MARCH 30, 1904.

PART IVA.

Proceedings of the Bengal Legislative Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

Abstract of the Proceedings of the Council of the Lieutenant-Governor of Bengal, assembled under the provisions of the Indian Councils Acts, 1861 and 1892.

The Council met in the Council Chamber on Saturday, the 26th March, 1904.

Present :

The Hon'ble SIR ANDREW FRASER, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.

The Hon'ble MR. C. E. BUCKLAND, C.I.E.

The Hon'ble MR. L. HARE, C.I.E.

The Hon'ble MR. B. L. GUPTA.

The Hon'ble MR. J. T. WOODROFFE, Advocate-General of Bengal.

The Hon'ble MR. W. C. MACPHERSON, C.S.I.

The Hon'ble MR. D. B. HORN.

The Hon'ble MR. L. P. SHIRRES.

The Hon'ble MR. A. EARLE.

The Hon'ble MR. R. T. GREER, C.S.I.

The Hon'ble MR. T. K. GHOSE.

The Hon'ble MR. A. A. APCAR.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR.

The Hon'ble RAI TARINI PERSHAD, BAHADUR.

The Hon'ble DR. ASUTOSI MUKHOPADHYAYA, M.A., D.L., F.R.A.S., F.R.S.E.

The Hon'ble BABU BHUPENDRA NATH BASU, M.A., B.L.

The Hon'ble MR. C. F. LARMOUR.

NEW MEMBER.

The Hon'ble MR. C. F. LARMOUR took his seat in Council.

QUESTIONS AND ANSWERS.

SUB-INSPECTORS OF SCHOOLS.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

1. Has the attention of the Government been drawn to an article in the *Sanjibani* of the 17th December last on the matter of the grievances of Sub-Inspectors of Schools?

2. Would the Government be pleased to inquire and state—

(a) how far its wishes as conveyed in its letters No. 2949 L.S.-G., dated the 24th July, 1895, and No. 516 T.G., dated the 30th June, 1897, have been given effect to in the matter of the recruitment of Deputy Inspectors from among the Sub-Inspectors lent to the District Boards and in the promotion of the Board-appointed Sub-Inspectors to the subordinate service grades;

(b) what is the number of teachers, clerks, and Sub-Inspectors who have been permanently appointed as Deputy Inspectors since the 30th June, 1897?

3. Would the Government be pleased to state—

(a) whether there is any Government order to the effect that Sub-Inspectors of Schools, though belonging to the same graded system and the same service as the clerks and teachers, should not rise above the grade of Rs. 100 a month, even when their qualifications are not inferior to those of the latter who are allowed unimpeded promotion up to the grade of Rs. 250;

(b) whether the stoppage of Sub-Inspectors at the grade of Rs. 100 till they retire has not had the effect of blocking the promotion of the whole body of Sub-Inspectors who have been lent to or appointed by the District Boards;

(c) whether, considering the fact that the majority of the Board-appointed Sub-Inspectors are graduates and a very large number of them are Muhammadans, the recruitment of Deputy Inspectors should not be principally confined first to the "seconded" Sub-Inspectors serving under District Boards and then to those appointed by the Boards?

4. Is the Government aware that in the scheme that has been submitted to Government for the re-organisation of the Subordinate Educational Service, the Director of Public Instruction has excluded the seconded Sub-Inspectors, although they were not so excluded from the last re-organisation sanctioned in Government Resolution No. 1281, dated the 30th March, 1897? As the seconded Sub-Inspectors are to all intents and purposes Government servants, does the Government consider it fair to exclude them altogether from the proposed re-organisation?

5. Is it in the contemplation of Government to take over all the Sub-Inspectors now serving under the District Boards into Government service? If so, has any action been taken in the matter?

The Hon'ble MR. EARLE replied:—

1. The attention of the Director of Public Instruction was drawn to the article in the newspaper referred to, and the points therein noticed have been considered by him.

2. (a) The orders of Government alluded to in this question have been strictly complied with. Government decided, in its letter No. 516 T.—G., dated the 24th July, 1897, that of the 119 Sub-Inspectors who had been transferred from Government service to the service of the District Boards, the names of the 25 most deserving should be printed in Roman type in the list of the Subordinate Educational Service, 10 being placed in Class V on Rs. 100, 10

in Class VI on Rs. 75, and 5 in Class VII on Rs. 60. The names of the remaining 94 officers were, in accordance with the orders quoted, printed in italics, such officers being regarded as seconded from the Department. When a vacancy occurs among the 25 officers whose names are printed in Roman type, one of the seconded officers takes his place. In this way, no Board-appointed Sub-Inspector can enter the graded list, until all the seconded officers have been provided for. The 25 officers in the graded list are eligible for promotion to the grade of Deputy Inspector; and 14 of them have been so promoted since 1897.

(b) Since 1897, 48 men have been promoted to be Deputy Inspectors or Additional Deputy Inspectors. Nine posts of Additional Deputy Inspector were created in districts in which the number of schools under inspection was excessive. Muhammadans were appointed to these posts, in order that the Muhammadan community might be better represented in the Inspecting Agency than it had been in the past. Inasmuch as there were very few Muhammadans serving as Sub-Inspectors at the time, only one post was filled by a Sub-Inspector, the remaining eight posts being awarded to teachers. Of the 37 men who have been promoted to ordinary posts of Deputy Inspector, 19 were teachers, 4 were clerks, and 14 were Sub-Inspectors. As, however, the 4 clerks referred to had acted previously for some years as Sub-Inspectors, practically 19 teachers and 18 Sub-Inspectors have been so appointed. The number of teachers in the service is, it may be explained, at least four times as large as that of Sub-Inspectors; and there are, therefore, many more graduates among them from whom a selection for posts of Deputy-Inspector can be made. Experience in teaching is, moreover, a very valuable qualification for such posts.

3. (a) & (b) According to the orders passed at the time of the re-organisation of 1897, the maximum pay of a Sub-Inspector is fixed at Rs. 100 a month. Capable Sub-Inspectors are, however, eligible for promotion to Deputy Inspectorships; and, as indicated in answer to question 2 (b), 14 Sub-Inspectors from the graded service have been promoted to Deputy Inspectorships since the year referred to. Some Sub-Inspectors, also, have been promoted to posts carrying higher salaries, such as clerkships in the offices of the Inspector of Schools and the Director of Public Instruction, and to teacherships in schools.

(c) The meaning of this question is not quite clear. The principles and orders governing the selection of Deputy Inspectors have, however, been fully stated in reply to questions 2 (a) and (b).

4. The position of the transferred Sub-Inspectors is fully explained in reply to questions 2 (a) and (b). The main object of the proposals for the re-organisation of the Subordinate Educational Service which have recently been submitted to the Government of India is to include in the graded service a large number of ungraded officers—many of them graduates—who are at present in receipt of very small salaries, and who have little chance of promotion in present circumstances. It was not considered necessary to include in the scheme any proposal for the improvement of the prospects of the transferred officers.

5. There is no proposal that Government should take over all the Sub-Inspectors now serving under the District Boards into Government service. There are, however, proposals under consideration for improving the prospects of Board-appointed Sub-Inspectors. As, however, the question has not as yet been laid before District Boards for consideration, it is not desirable to give further information on the subject at present.

THE SUBORDINATE EDUCATIONAL SERVICE.

The Hon'ble BHUPENDRA NATH BASU asked :—

1. Has the attention of the Government been drawn to the *Sanjibani* of the 14th January last in which, from the grade promotions of officers of the Subordinate Educational Service, published in the Calcutta Gazette of the 16th December last, it has been shown that clerks and teachers have obtained promotion from one grade to another after an interval of $2\frac{1}{2}$ to 4 years, while Sub-Inspectors of Schools serving in the same grade for 4 to 8 years or more have not obtained any promotion?

2. In order to remove the present block in the promotion of the whole class of Sub-Inspectors under the District Boards, whether lent to them or appointed by them, will the Government be pleased to consider the advisability of promoting Sub-Inspectors who have served for an unusually long period in the grade of Rs. 10), and who may not be appointed as Deputy Inspectors in the higher grades along with other officers of the Education Department?

The Hon'ble Mr. EARLE replied:—

"This question raises the same points as have already been dealt with in the replies to the last question and no separate answer to it is required."

VERNACULAR EDUCATION.

The Hon'ble BHUPENDRA NATH BASU asked:—

1. Has the attention of the Government been drawn to the articles published in the *Sanjibani* of the 13th and 27th August last on the introduction of the new scheme of vernacular education into all classes of schools in the province?

2. Would the Government be pleased to institute an inquiry into the evils pointed out in those articles consequent on the sudden and precipitate introduction of the new scheme of education by an independent agency and publish the results of the inquiry?

3. Does not the Government feel the necessity of postponing the introduction of the new scheme until after there has been a sufficient staff of teachers trained to teach it?

4. Although it is very desirable that in the lower forms of High English schools subjects other than the English language, such as Arithmetic, History and Geography, should be taught in the vernacular, but as the aim and scope of a High English school are quite different from that of a Middle English school, and having regard to the fact that the Universities Commission has found that the large percentage of failures in the University Examinations is due to deficient knowledge of English, would the Government be pleased to re-consider its decision in respect of High English schools being compelled to adopt the Middle English course in its entirety up to the fifth class?

The Hon'ble Mr. EARLE replied:—

1. The attention of Government has been drawn to the articles in the newspaper referred to. The whole subject of the introduction of the new scheme of Vernacular Education was fully discussed in Government Resolution No. 1 of the 1st January, 1901, which was published in the Calcutta Gazette of the 2nd idem. A reference to that Resolution will show that the scheme in question is compulsory only in the case of Government and aided schools; and that the position as regards unaided schools is that, if they wish to compete for scholarships, they must conform to the rules in force in respect of Government and aided schools.

2. In the Resolution referred to, the difficulties connected with the introduction of the new scheme were exhaustively considered, and the best means of overcoming the same were fully discussed. Action has since been taken, and is still being taken, with the object of facilitating the introduction of the scheme; and no useful purpose would, in the Lieutenant-Governor's opinion, be served by instituting an inquiry such as that suggested by the Hon'ble Member.

3. A perusal of paragraph 10 of the Resolution above quoted will shew that the difficulties in connection with the training of teachers was fully considered before orders were passed approving of the introduction of the scheme. It was not expected, it was said, that teachers would, all at once, teach the new subjects well: it was almost certain that they would teach them badly. What was contended, however, was that the teaching would not be worse than the then existing entirely mechanical system of training the memory, whereby all the other faculties were dulled at the expense of monotonous parrot-like exercises. It was urged that even inferior teaching with a good educational system would produce better results than bad teaching with an unsound system. Hence, the change was considered necessary, notwithstanding the grave difficulties which would have to be faced.

Immediately after the issue of the Resolution referred to, arrangements were made at the various training schools of the province with the object of imparting instruction in the new methods; the result being that about 250 trained teachers are now being turned out annually. Facilities have also been given to teachers who were trained according to the old methods to qualify themselves in the additional subjects introduced under the new scheme. Training schools for primary school teachers have been opened at most of the sub-divisional head-quarters under trained masters. English teachers have been trained in batches at the Kurseong Training College; and their knowledge in the modern methods is being utilised in various ways. Inspecting officers are being trained in the new subjects in the training schools. Lastly, frequent conferences of teachers and inspecting officers are being held for the purpose of advancing the new system.

In the circumstances, His Honour does not consider it desirable to postpone the introduction of the scheme, as suggested by the Hon'ble Member.

4. A reference to paragraph 12 of the Resolution above referred to will show very clearly that the case of private high schools was carefully considered by Government, and that the privilege of sending up candidates for middle and upper primary scholarships was for the first time conceded to them, with the special object of encouraging them to substitute Vernacular for English text-books in the lower classes. In the same paragraph the evil results of teaching subjects such as Arithmetic, History and Geography through the medium of English, instead of the Vernacular, in the lower classes of these schools, were discussed, and the system then in force was pronounced to be "perfectly disastrous to the sound education of the pupils in the English which their parents want them to acquire." It may also be noticed that the Government of India, in paragraph 26 of the Education Resolution of the 14th March, 1904, have held that the line of division between the use of the Vernacular and of English as a medium of instruction should, broadly speaking, be drawn at a minimum age of 13. In the circumstances, His Honour sees no reason for modifying the orders already passed on this subject.

GURU TRAINING SCHOOLS.

The Hon'ble BHUPENDRA NATH BASU asked:—

1. Has the attention of the Government been drawn to a paragraph in the *Sanjibani* of the 3rd December last on the subject of guru-training schools and another in the *Sanjibani* of the 10th idem on the same subject?

2. Would the Government be pleased to inquire and state—

(a) how many of the 79 guru-training schools have already got head Pandits trained in the new scheme of vernacular education from first-grade training schools?

(b) how many gurus attend the guru-training schools having such trained head Pandits, and how many those which have no such Pandits?

3. Is the Government aware that owing to the want of duly-qualified head Pandits, who ought to be ex-students of first-grade training schools under the new scheme, and the impossibility of getting suitable men on a monthly pay of Rs. 9, besides the schooling fees, the Director of Public Instruction has issued orders that second-year students of the old normal schools or men similarly qualified might be appointed head Pandits of guru-training schools? Would not such arrangements frustrate the real aim of such schools?

4. If a guru has to undergo training for two years in a guru-training school, he must have to take leave of his *patshala* for the period. Does Government think that a stipend of Rs. 3 only a month would suffice for his own living and the maintenance of his family during his stay in the guru-training school?

The Hon'ble MR. EARLE replied:—

1. The articles in question have been brought to the notice of Government.

2. (a) The number of Guru Training Schools already opened is 100, and not 79, as stated. Of these 100 schools, 91 have been supplied with head

Pandits. Information is not immediately available as to the exact number of head Pandits who have come from first grade training schools.

(b) The number of gurus under training in schools under the 91 head Pandits is 550; while the number of such persons under training in the 9 schools as yet unprovided with head Pandits is 44.

3. The instructions issued by the Director of Public Instruction are to the effect that the head Pandit of a Guru Training School must, if possible, be a person who has passed the final examination of a first grade training school, that is to say, a person who has passed the 2nd year examination of the new training school course, or the 3rd year examination of the old course. In case no candidate satisfying either of the above conditions is available, a 2nd year pass man of the old course may be appointed, provided that he produces a certificate from the Head Master of a first Grade Training School that he is well grounded in object lessons and Kindergarten principles, and is able to train gurus in these subjects. The pay of the head Pandits having been recently raised from Rs. 9 to Rs. 12 generally, there should be no difficulty in giving effect to these orders; and it is probable that it will soon be possible to dispense with the services of any 2nd year pass men of the old course who may have been appointed.

4. The subject of the amount of the stipend which should be given to a guru during the period of his training is being separately considered. If funds are forthcoming, an endeavour will be made to increase the amount fixed under present orders in cases in which it appears to be inadequate.

MR. GARRETT'S CIRCULAR.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

1. Has the attention of the Government been called to a circular letter purporting to be issued by the Magistrate and Collector of a district in Eastern Bengal, which has appeared in the *Asian Sporting Newspaper* of the 13th February, 1904, and calling upon the local Rajas and Zamindars to join in the sport of pig-sticking to be undertaken to clear the jungle of certain tracts from Mansakhan Jholmalia to Dighapatia and to bear the expense of the parties to be organized for the purpose, European and Native gentlemen being invited to take part in the sport?

2. Is it true, as stated in the *Amrita Bazar Patrika* of the 3rd February, 1904, that the Magistrate and Collector referred to in the *Asian Sporting Newspaper* is Mr. Garrett of Rajshahi?

3. Will the Government be pleased to state what sum of money, if any, has been collected in pursuance of the circular above mentioned, and how the same has been applied?

4. Has the Government taken any action with reference to the circular in question?

The Hon'ble MR. MACPHERSON replied:—

1. The attention of Government had been previously called to the Circular letter in question.

2. The Magistrate and Collector who issued the Circular is Mr. A. Garrett, Collector of Rajshahi.

3. No money has been received by the Collector as the result of the Circular, as the execution of the scheme was arrested in time.

4. The Lieutenant-Governor called on the Commissioner of Rajshahi for a full report on this matter on the 9th February last, and has recently received his report. Meanwhile, however, the Commissioner, hearing of the matter, had instructed the Collector at the end of December last to stay action in execution of his scheme until he had reported all the facts for the Commissioner's consideration. The Commissioner has now intimated to him that the scheme was impracticable and injudicious, and must be abandoned. In this opinion the Lieutenant-Governor concurs.

GOVERNMENT BUILDINGS IN CALCUTTA.

The Hon'ble BABU BHUPENDRA NATH BASU asked:—

Will the Government be pleased to lay on the table a statement showing the value of the various public buildings in Calcutta owned by the Government of Bengal and the average annual cost of maintaining the same?

The Hon'ble MR. HORN replied:—

"A statement containing the information asked for has been laid on the table."

Statement referred to in the above answer.

The following figures show the value of the various public buildings in Calcutta owned by the Government of Bengal and the average annual cost of maintaining the same.

		Value of buildings.	Average annual cost of maintenance.
		Rs.	Rs.
1st Calcutta Division	...	76,69,557	54,467
2nd ditto	...	68,24,873	83,206
Total	...	1,42,94,430	1,37,673

EXPENDITURE BY DISTRICT BOARDS FOR EDUCATIONAL PURPOSES.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, said:—

In the Budget Estimate for the current year (1903-1904) Government was pleased to transfer a sum of Rs. 4,52,940 to the District Boards, namely, Rs. 3,71,700 for expenditure on primary education, Rs. 63,000 for additional Sub-Inspectors, and Rs. 18,240 for lower primary scholarships. Will the Government be pleased to state how the said amounts were distributed among the different Divisions of this province?

The Hon'ble MR. EARLE replied:—

"A statement is laid on the table giving the information asked for by the Hon'ble Member."

Statement referred to in the above answer.

Statement showing the distribution of the sum of Rs. 3,71,700, Rs. 63,000 and Rs. 18,240, transferred to District Boards for expenditure on Primary Education, the appointment of additional Sub-Inspectors of Schools and Additional Lower Primary Scholarships.

Division.	I. Distribution of the sum of Rs. 3,71,700 trans- ferred to District Boards for expen- diture on Pri- mary Education.	II. Distribution of the sum of Rs. 63,000 allotted to Dis- trict Boards for the appointment of additional Sub- Inspectors Schools.	III. Distribution of the sum of Rs. 18,240 assigned to Dis- trict Boards to meet the cost of additional Lower Primary scholar- ships.
	Rs.	Rs.	Rs.
Burdwan	40,000	15,000	4,464
Presidency, excluding Calcutta.	40,000	3,000	2,496
Rajshahi	42,700	2,000	1,392
Dacca	56,000	11,000	3,696
Chittagong	23,400	6,000	1,104
Patna	84,000	5,000	2,976
Bhagalpur	38,100	4,000	1,152
Orissa	23,000	11,000	768
Chota Nagpur	24,500	6,000	192
Total	3,71,700	63,000	18,240

EXPENDITURE ON POLICE REFORMS.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, said:—

In the Budget Estimate for 1903-1904 there was a provision of four lakhs for general police reforms, which, as was then expressed, were to be carried out after the Report of the Police Commission. Will the Government be pleased to state whether any portion of the said amount has been spent during the current year towards such reforms; and if so, in what way?

The Hon'ble MR. MACPHERSON replied:—

"Certain reforms in the Police Department have been carried out in the current year as is shown by the fact that the expenditure has risen from

Rs. 63,15,000 last year to Rs. 64,06,000 this year. The sum of four lakhs specially set apart for reforms in connection with the Report of the Police Commission has, however, not been spent because the orders of the Secretary of State have not yet been received."

AGRICULTURAL BANKS AND GRAIN GOLAS.

The Hon'ble RAI TARINI PERSHAD, BAHADUR, said:—

The Hon'ble Mr. EARLE, in the course of his speech on the Bengal Financial Statement for 1903-1904, was pleased to say: "The grant for the management and improvement of Government estates in the Land Revenue Budget for 1903-1904 includes Rs. 15,000 for expenditure in connection with the opening of Agricultural Banks and grain golas in Government estates."

Will the Government be pleased to state how many Agricultural Banks and grain golas have been opened during the current year?

The Hon'ble Mr. EARLE replied:—

"The number of Agricultural Banks which have been newly opened during the current year, 1903-1904, is 7. Last year (1902-1903) there were 18 banks open, viz.:—20 in Government estates, 16 in Wards' estates, and 12 in private estates. There are now 55 such banks open, viz.:—25 in Government estates, 15 in Wards' estates, and 15 in private estates. No grain golas have yet been opened."

THE BENGAL FINANCIAL STATEMENT FOR 1904-1905.

The Hon'ble Mr. SHIRRES laid on the table the Financial Statement for 1904-1905, with explanatory notes. He said:—

"I beg to lay on the table the Financial Statement for 1904-1905, together with the usual appendices and accounts.

"Some of the budgets which my predecessors have laid upon the table have been Prosperity Budgets; others have been Famine Budgets. The budget for 1904-1905 is neither a Prosperity Budget nor a Famine Budget, but is what I may call a Financial Settlement Budget. It is the outcome of the Financial Settlement which has just been made by the Imperial Government with the Government of Bengal. This settlement constitutes a new departure, and since it not only furnishes the framework of the budget which is before us today but must powerfully although indirectly strengthen the financial position of the Local Government, I may be permitted to say a few words regarding it.

"I need not enter into the past history of Provincial decentralisation which is no doubt sufficiently well known to the Members of this Council. It is sufficient to say that the previous Financial Settlements were concluded at intervals of five years, and the procedure adopted was for the Government of India, after carefully scrutinising the different heads of expenditure, to decide how far each could be safely reduced. They did not exactly say to the Local Government that the latter should not spend more money under a particular head, but they did say that in making the Settlement they would not allow for a higher expenditure. The scale of expenditure which was thus evolved they called the ruling account, and they then proceeded to make over an income just sufficient to cover this expenditure.

"Now, in the first place, it is obvious that when a Financial Settlement is concluded in this manner the Local Government has practically no alternative but to adopt the ruling account as the basis of its budget estimate. Indeed the ruling account and the budget estimate would be identical were it not for two reasons. In the first place the ruling account corresponds with the revised estimate of the year in which it is made, and the budget estimate of the following year may and should show an increase. In the second place when the Government of India have prepared a ruling account and shown that the revenue of a Local Government exceeds its necessary income, they do not usually resume the whole difference, but share it with the Local Government. In a word the Government of India make over not only enough income to cover the ruling account but also something over. This something over, however, is for the most part required to meet expenditure, the necessity of which had been affirmed on the one side and denied on the other. All this is to explain that few reforms involving recurring expenditure can be hoped for in such a budget

as this, unless provision has actually been made for them as part of the Settlement. Of course we should not be justified in making ourselves liable for new recurring expenditure on the strength of a lump grant, for when the lump grant was exhausted, the recurring expenditure would continue, and we should have nothing wherewith to meet it. That briefly is the relation between the new settlement and the present budget estimates.

"One other point, however, remains to be explained, namely, how a large lump grant has been made to the Local Government as part of the Settlement which has just been concluded. The new Settlement differs from those previously made in this respect that it is to last for an indefinite period. A little consideration will show that such a settlement cannot be concluded precisely on the same terms as one that is to last for only five years. Hitherto at the end of every five years the expenditure has been cut down, and income has been allotted sufficient to cover the expenditure on the revised scale. The position of the Local Government in each case depended upon the extent to which it had been cut down and upon its recuperative power, that is, upon the extent to which its new income was made up of expanding revenue. If, however, there is no intention to cut down the expenditure at the expiry of five years, it is obvious that the same proportion of expanding revenue cannot be given; for otherwise at the end of the five years the Local Government would be in a much better position than before. On the other hand, if the proportion of the expanding revenue is reduced and compensation is not otherwise given, then for the first five years the Local Government will be in a worse position than previously; for no benefit from the change of system will be felt until the five years are over, and meanwhile the Local Government will suffer from the curtailment of its growing revenue.

"The obvious remedy is for the Government of India while cutting down the expanding revenue to make a large grant so as to compensate the Local Government for the disadvantageous position in which it would otherwise be placed in during the first five years of the new system. This is the explanation of the fact that the Government of India has given us a lump grant with which to enter on the new settlement. Moreover as the grant is to compensate for a disadvantage which will last for five years this also explains the condition on which the grant is made, namely that the expenditure is to be spread over several years. I may say, however, that we did not expect so large a grant as 50 lakhs, and that in this and other respects the Government of India have dealt generously with us.

"Now as to the effect of the new Settlement on the financial position of the Local Government.

"One drawback of the system followed in the case of the previous settlements has been, that the Government of India have been no more willing to allow the Local Government to undertake recurring expenditure than if no Financial Settlements had existed. The reason of this is that at the end of five years it was practically impossible for the Government of India to cut down recurring expenditure, for which the Local Government had made itself liable. Consequently, at the end of five years the liability for the new expenditure had to be allowed for in the new Settlement, and practically it was passed on to the Government of India. The new Settlement which has now been made, however, is not for five years, but for an indefinite period. No doubt the sanction of the Government of India will be necessary in the future as in the past, but they will not be able to put forward the argument hitherto used that the liability will pass on to them at the expiry of the settlement, and practically the Local Government will be in a very much stronger position when it advocates recurring expenditure.

"But if the Government of India became liable for any recurring expenditure, on the other hand they snapped up any recurring income created by the Local Government. Thus an ordinary remunerative investment had no attractions for a Local Government, because at the end of the five years the revenues would be taken into account in the new settlement. Thus, for example, if a Local Government built houses for its officers the rent received would, when a new settlement was concluded at the end of the five years, be counted in as part of the resources made over to it for the purpose of meeting the expenditure under that new settlement.

"It may be pointed out also that, theoretically at any rate, the Local Government is now in a position to give a guarantee or to borrow money. Of

course it does not follow that the Government of India will permit the Local Government to do so. Nevertheless, the change constitutes a step towards greater financial autonomy and is bound to have a strong indirect influence.

"In addition to the lump grant of fifty lakhs to which I have referred the Government of India have also made to us two other grants—one of five lakhs and one of fifty lakhs. The former is for expenditure on special public objects which has not been provided for in the Settlement, and the distribution of the amount has been left to the Lieutenant-Governor. The manner in which His Honour has distributed the grant is shown in paragraph 15 of the Explanatory Notes which I have put on the table. The other grant, namely, that for fifty lakhs, represents the contribution of the Government of India for the structural improvement of Calcutta. It is a condition that the money shall be reserved exclusively for this purpose, and it cannot be appropriated until the scheme is approved by the Government of India. It is earnestly to be hoped that a reasonable scheme for the improvement of Calcutta may be devised and adopted, so that the money may not have to be ultimately refunded to the Government of India.

"I now wish to make a few remarks about the Budget Reforms. The scale of the recurring expenditure has been cut down and the income has been adjusted to it, and it is not therefore possible for the Local Government to introduce many reforms involving such expenditure unless these have been agreed upon with the Government of India, and funds have either been provided or promised. It will be found, however, from paragraph 14 of the notes that liberal provision has been made. Of those in the list the largest and most important is, the assignment of four lakhs for the improvement of the position of ministerial officers. This is a reform which I have always advocated, and I am sincerely glad that it has fallen in my lot to introduce the budget under which it will be brought about. Nothing it is true can be done until a detailed scheme has been drawn up and sanctioned; but the details have been worked out and the scheme will be submitted to the Government of India almost immediately. Another very important reform is the increase of the staff of Deputy Collectors. The harassment of the present staff of Deputy Collectors through overwork and constant transfers is very great, and the increase will not only be a great boon to the officers personally, but will also effect a very great improvement in the administration. The provision of a lakh of rupees for Sub-Deputy Collectors has been repeated from the current year's budget. The scheme could not be carried out because sanction was not obtained. The expenditure on the staff of Commissioned Medical Officers is not confined to this Province alone, but forms a part of a scheme for the whole of India. The remaining provision for reforms consists of half a lakh for an instalment of Police reforms in Calcutta, and a sum of Rs. 48,000 to allow for an Additional Judge for the Calcutta High Court.

"I wish to add one word regarding the expenditure of 15 lakhs out of the 50 lakhs made over to the Local Government.

"As this lump grant is to compensate for the disadvantageous condition of the Local Government for the first five years of the new Settlement, it has, as already explained, been made subject to the condition that the expenditure should be spread over several years. It has however been arranged that 15 lakhs should be spent in 1904-1905. Of this sum half or 7½ lakhs has been added to the allotment for Civil Works under the Public Works Department. Of the remaining 7½ lakhs, 6 lakhs have been set apart for the housing of the Police in Calcutta and the Mafussal; one lakh will be expended on what is believed to be a remunerative scheme for leasing out land in the Sundarbans; and the remainder, Rs. 50,000, is one-half of a grant of one lakh which will be spread over two years and which will be devoted to the continuance of the experiments for the improvement of the cultivation of indigo.

"The only other point I need notice is, that the expenditure shown in the budget for the year considerably exceeds the income of the year. The difference is fully accounted for by non-recurring expenditure, as is shown in paragraph 13 of the Explanatory Notes. Owing to the large grant which has been made to the Local Government it will be in a position next year to expend considerable sums on buildings or other purposes the expenditure on which is non-recurring, although it is not in a position to increase its recurring expenditure or to introduce reforms other than those stated which involve such expenditure.

"The Financial Statement will come up for discussion on the 6th of April, and in the meantime my Colleagues and I shall be happy to give to Hon'ble Members any information which they may require. We shall also be greatly obliged if Hon'ble Members will extend to us the courtesy shown to our predecessors, and will give notice to us as soon as possible of any points which they propose to bring forward, so that we may be prepared with the necessary explanations."

PART I.—General Review.

(1) ACCOUNTS FOR 1902-1903.

1. When the revised estimates for 1902-1903 were laid before the Council on the 28th March 1903, the closing balance of that year was estimated at Rs. 56,43,100. The actual closing balance was not known till the accounts were finally closed some months later, and it then turned out to be worse by Rs. 1,14,000. The receipts had been under-estimated by Rs. 89,000, but on the other hand the expenditure had also been under-estimated by Rs. 2,03,000. The real closing balance was therefore Rs. 55,29,000.

(2) REVISED ESTIMATE FOR 1903-1904.

2. The next step towards the preparation of the budget for the year 1904-1905 is the revision in the light of the latest information of the estimate for the year 1903-1904 which last March was laid upon the table in the form of a budget estimate. More accurate information is now available and certain changes have been made. A year ago the opening balance of the year 1903-1904 was a matter of estimate, now the actual figure is known from the accounts of the year 1902-1903: moreover, since then the progressive income and expenditure have been closely watched month by month: also savings under some heads have been transferred for expenditure under others: and, lastly, certain extraordinary items, chiefly large grants from the Imperial Government, have to be brought into the account.

3. During the first half of the current year the rainfall was unsatisfactory and the ordinary revenue was considerably less than had been anticipated, so much so that at one time it was actually found necessary to curtail expenditure. When the *Hatiya* rains had passed, however, there was a complete recovery, and now it is evident that the receipts from ordinary revenue will exceed the estimates.

4. In March 1903 the forecast of my predecessor was that the year 1903-1904 would open with a credit balance of Rs. 56,43,000, that the total revenue would amount to Rs. 5,16,25,000, that the total expenditure would be Rs. 5,52,68,000 and that the year would close with a balance of Rs. 20,00,000.

5. As already noted, however, the opening balance of 1903-1904, which corresponds with the closing balance of 1902-1903, has proved to be worse than the estimate by Rs. 1,14,000. On the other hand it is anticipated that there will be a net improvement in the receipts from ordinary revenue amounting to Rs. 2,24,000. This is the net result on the one hand of increases under Land Revenue, Stamps, Miscellaneous, and Irrigation and Navigation, and on the other hand of decreases under Jail Manufactures, Forests, Assessed Taxes and Provincial rates. If the opening balance and ordinary receipts be taken together they show a net improvement of Rs. 1,10,000.

6. To these receipts must be added certain extraordinary items aggregating Rs. 4,04,000, which bring the total net improvement on the receipt side up to Rs. 5,14,000. The items in question are the following:—

(A) A credit of Rs. 2,15,000 on account of the sale-proceeds of the premises No. 29, Chowringhee Road, which were the quarters of the Commissioner of Police, Calcutta. Nearly the whole of the amount realised has been paid away in the purchase of another house for the same officer.

(B) An assignment of Rs. 1,89,000 from the Imperial Revenues which is made up of—

(1) Rupees 87,000, the balance of a loan taken by the Port Commissioners of Chittagong for the purchase of the steam vessel *Gekko*, the remission of which was sanctioned by His Excellency the Viceroy during his recent visit to that Port. There is a corresponding charge under "Miscellaneous" on the expenditure side.

- (2) Rupees 1,00,000 as a contribution towards the cost of the Teesta Valley Road in Sikkim.
- (3) Rupees 2,000 to pay for the additional police force sanctioned for the frontier.

These grants are distinct from the large grants amounting to Rs. 1,05,00,000 which are referred to below.

7. On the expenditure side there have been savings amounting to Rs. 28,18,000 and increases amounting to Rs. 20,63,000, the result being a net improvement of Rs. 7,85,000. When this is added to the net improvement of Rs. 5,14,000 on the receipt side, the sum is a total net improvement of Rs. 12,99,000. The revised estimated closing balance is therefore raised by this amount, and becomes Rs. 32,99,000 in place of Rs. 20,00,000.

The savings referred to are principally made up of the following amounts:—

- (a) and (b) Rupees 3,02,000 under Land Revenue, and Rs. 3,49,000 under Judicial Courts, owing partly to over-estimates in the budget and partly to the provision for the reorganization of the Subordinate Executive Service not having been fully utilized;
- (c) Rupees 2,69,000 under Jails chiefly in raw materials owing to smaller demands for manufactures;
- (d) Rupees 5,50,000 under Police owing to the suspension of any large reforms pending orders on the recommendations of the Police Commission;
- (e) Rupees 1,72,000 under Marine owing to no payment having been made for the new steamer ordered to replace the Pilot vessel *Sarsuti*;
- (f) Rupees 3,84,000 under Education, of which a part is nominal having been added to the Public Works Department grant for expenditure on Educational buildings, and a part is due to the scheme for the Provident Fund for gurus not having yet been sanctioned by the Secretary of State;
- (g) Rupees 2,52,000 under Medical owing to smaller outlay on preventive measures against plague;
- (h) Rupees 95,000 under Scientific and other Minor Departments, owing to the grant for the Pusa Farm not having been utilised, and no expenditure having been incurred for the Dumsong Division of the cinchona plantation;
- (i) Rupees 3,07,000 under Irrigation and Navigation owing to no outlay on the suction dredger for which a provision was made in the budget;
- (j) Rupees 38,000 under Stamps;
- (k) Rupees 40,000 under Customs.

The enhanced expenditure occurred under the following heads:—

- (1) Rupees 1,14,000 under General Administration chiefly under "Commissioners" due partly to privilege leave allowances, and larger expenditure on steam boat contingencies at Chittagong and Dacca, and partly to the adjustment of the value of tents and furniture added to the Lieutenant-Governor's tour and camp establishment;
- (2) Rupees 75,000 under Stationery and Printing owing to larger supplies of stationery from the Central Stores;
- (3) Rupees 81,000 under Miscellaneous to enable the balance of the Gehko loan to be written off;
- (4) Rupees 17,69,000 under Civil Works.

8. The effect of the improvements noted above has been as already stated to raise the closing balance in the revised estimates from Rs. 20,00,000 to Rs. 32,99,000. To this latter amount, however, must be added three grants from the Imperial Government aggregating Rs. 1,05,00,000, which finally raise the closing balance to the extraordinary figure of Rs. 1,37,99,000.

These grants are—

- (1) Rupees 50,00,000—a special grant in connection with the Provincial contract.
- (2) Rupees 5,00,000—a special grant from Imperial to Provincial for such objects or institutions as hospitals, museums, colleges, public libraries, hostels, public spaces or gardens, &c.
- (3) Rupees 50,00,000—the Imperial contribution towards the carrying out of the scheme for the Improvement of Calcutta.

BUDGET ESTIMATE, 1904-1905.

9. The Budget Estimate for 1904-1905 is practically a detailed statement of the new Provincial Settlement made by the Imperial Government with the Government of Bengal. The surplus opening balance is mainly composed of Imperial grants; on the revenue side of the Budget there are the receipts from the sources of Revenue made over to this Government, the lump assignment, and the special grant of 4 lakhs for ministerial officers; and on the expenditure side there are the various items that make up the ruling account. Provision on a generous scale has been made for reforms, but the greater part of the expenditure has either been allowed for when the ruling account was drawn up, or has been provided for in subsequent grants which have been separately made or promised.

10. The estimated opening balance is Rs. 1,37,99,000 and the manner in which this is arrived at has already been explained.

11. The estimate shows receipts aggregating Rs. 5,04,43,000, an expenditure of Rs. 5,36,97,000, and a closing balance of Rs. 1,05,45,000.

12. The ordinary Provincial minimum closing balance is Rs. 20,00,000; but in addition to that amount the Government of Bengal has agreed to keep the special grant for the improvement of Calcutta untouched, and not to spend more than 15 lakhs during the year 1904-1905 out of the grant of 50 lakhs made in connection with the Provincial Settlement; so that under the present conditions the minimum closing balance is Rs. 20+50+35, or 1,05 lakhs. The estimated closing balance is therefore Rs. 45,000 in excess of the present minimum.

13. The expenditure of the year exceeds the income by Rs. 32,54,000, and if that were a normal position, or if the expenditure were all recurring expenditure, the position would of course be unsound. The difference is, however, fully made up by the following items of "Non-recurring" expenditure:—

	Rs.
Part of the grant of 50 lakhs to be spent on Public Works, Police Buildings, &c. ...	15,00,000
Special grant of the Government of India ...	5,00,000
Other Public Works expenditure in excess of Rs. 40,00,000 ...	2,20,000
Purchase of Pilot vessel to replace <i>Sarsuti</i> ...	6,75,000
Grants to District Boards for feeder roads ...	2,00,000
New Steamer for Dacca Commissioner ...	57,000
Revision of Gazetteer ...	45,000
Extension of Ravenshaw College ...	40,000
Dacca Madrasa ...	12,000
Total ...	32,49,000

14. Provision has also been made for the following reforms all of which involve recurring expenditure:—

	Rs.
(1) Increase of salaries of ministerial officers and subsistence allowance to apprentices ...	4,00,000
(2) Improvement of the position of I. M. S. Officers ...	1,20,000
(3) Increase of Sub-Deputy Collectors ...	1,00,000
(4) Calcutta Police reforms ...	50,000
(5) Pay of an Additional Judge for High Court ...	48,000
(6) Increase of Deputy Magistrates and Collectors ...	48,000
Total ...	7,66,000

To these sums must be added 2½ lakhs which the Government of India has promised to provide when a scheme has been prepared and sanctioned for strengthening the staff of Deputy Magistrates and Collectors.

15. The assignment of 5 lakhs made by the Government of India out of the Imperial surplus has been provisionally allotted as below:—

	Rs.
Grants-in-aid of Leper Asylums	37,000
For flooring and dados of the Medical College Hospital	75,000
For remodelling of the Campbell Medical School and Hospital	50,000
For additional ward in Cuttack General Hospital ...	15,000
For equipment and structural improvements in North Suburban Hospital	20,000
For the construction and equipment of a hospital at Kurseong	50,000
For equipment of Howrah General Hospital ...	20,000
Grant to the Medical Mission at Kalna ...	20,000
For equipment in surgical instruments and aseptic furniture in smaller dispensaries maintained from District and Municipal Funds	25,000
Other dispensaries for completion of buildings or equipment	17,000
Young Women's Christian Association for a Home ...	15,000
Calcutta Free School for Kindergarten Department ...	10,000
Marcus Square recreation ground in the northern part of Calcutta	10,000
Calcutta Orphanage for Hindus	5,000
Deaf and Dumb School	5,000
Kurseong Orphanage	40,000
Quarters for the Superintendent of Alms House and Workshop, and filling up a putrid tank within the compound	36,000
For the establishment of a laboratory and teaching museum in the Royal Botanical Garden, Sibpur ...	50,000
Total ...	5,00,000

PART II.—Detailed remarks on the Budget for 1904-1905.

RECEIPTS.

16. *Land Revenue.*—The total collections under this head in 1902-1903 amounted to Rs. 4,11,49,522, and the estimate for 1904-1905 as passed by the Government of India is Rs. 4,11,52,000. The estimate includes Rs. 4,80,000 for recoveries of the survey and settlement charges in North Monghyr, Bhagalpur and Backergunge. No recoveries are expected to commence in Ranchi till 1905-1906. The adjustments between Imperial and Provincial cease at the commencement of every new Provincial settlement, and the only items which are shown under this head represent the fixed allotment from Imperial Revenues to establish equilibrium between receipts and charges provincialized under the new financial settlement and a small grant for Sikkim Police.

17. The estimated Provincial share of Land Revenue is arrived at as follows:—

	Estimate, 1904-1905. Rs.
Gross Land Revenue	4,11,52,000
<i>Deduct</i> 12 per cent. on estimated collections from Government estates (Provincial)	6,47,000
<i>Deduct</i> recoveries of Bihar and Backergunge Survey and Settlement charges (Imperial)	4,80,000
Total deduction ...	11,27,000
Net amount divisible between Imperial and Provincial Funds	4,00,25,000
Provincial share of above (one-fourth)	1,00,06,000
<i>Add</i> 12 per cent. on collections from Government estates ...	6,47,000
Total Provincial ...	1,06,53,000
<i>Add</i> Imperial allotment	49,06,000
Total Provincial share ...	1,55,59,000

18. *Stamps*.—The budget estimate of the total revenue from Stamps for 1903-1904 was passed by the Government of India for Rs. 1,96,00,000. The actuals in 1902-1903 amounted to Rs. 1,95,70,438, and those during the first eleven months of 1903-1904 exceeded those of the corresponding period of the preceding year by Rs. 3,47,000. In view of these figures the revised estimate for 1903-1904 has been passed for Rs. 1,99,00,000, and the estimate for 1904-1905 has been placed at Rs. 2,02,00,000 with reference to the gradual increase of revenue. The Provincial share is one-half of this sum, and amounts to Rs. 1,01,00,000.

19. *Excise*.—The actuals of 1902-1903 amounted to Rs. 1,57,87,914, and the figures for the first eleven months of 1903-1904 show an increase of Rs. 2,87,000 over the actuals of the corresponding period of the preceding year. The original estimate for the current year, Rs. 1,61,00,000, has accordingly been repeated as the revised estimate for the year. The estimate for next year allows for the annual increase of revenue under this head, and has been placed at Rs. 1,65,00,000. The Provincial share ($\frac{7}{10}$) amounts to Rs. 72,19,000.

20. *Provincial Rates*.—The actual collections of the public works cess in 1902-1903 amounted to Rs. 48,11,599, and the estimate for next year has been taken at Rs. 48,74,000. An increase is anticipated on the completion of revaluation works in certain districts. Under General Rates for the management of private estates the estimate of receipts is Rs. 1,51,000, and this added to the estimate for receipts from the public works cess makes up the sum of Rs. 50,25,000 which appears in the abstract.

21. *Assessed Taxes*.—The budget estimate of receipts from income-tax for 1903-1904 was Rs. 50,70,000. The actual collections in the first ten months of the year amounted to Rs. 41,95,000. For the remaining two months of the year the receipts may be put at Rs. 7,55,000, and the revised estimate has been placed at Rs. 49,50,000. To this amount a sum of Rs. 2,00,000 has been added as the normal increase of revenue, and the estimate for 1904-1905 has been passed for Rs. 51,50,000. The Provincial share is one-fourth of this sum and amounts to Rs. 12,87,000.

22. *Forests*.—The total receipts under this head for 1904-1905 are estimated at Rs. 11,50,000 against Rs. 12,00,000, the budget estimate for 1903-1904, and Rs. 12,56,247, the actuals of 1902-1903. The Provincial share under the new settlement is one-fourth.

23. *Registration*.—The budget estimate under this head for 1903-1904 was Rs. 17,00,000. The actuals in 1902-1903 amounted to Rs. 16,90,766, and the collections of the first ten months of the current year show a decrease of Rs. 17,000 over those of the corresponding period of the previous year. The revised estimate for the current year has accordingly been placed at Rs. 16,70,000, while the estimate for 1904-1905 has been passed for Rs. 17,00,000. The receipts of this Department are wholly Provincial under the new settlement.

24. *Interest*.—The receipts under this head have been entered at Rs. 3,66,000, thus:—

	Rs.
Interest on advances to cultivators ...	56,000
„ on drainage and embankment advances ...	53,000
„ on loans to landholders ...	2,000
„ on loans to municipalities and other public corporations ...	1,95,000
„ on Government securities ...	12,000
Miscellaneous ...	48,000
Total ...	3,66,000

25. *Law and Justice—Courts of Law*.—The actuals in 1902-1903 amounted to Rs. 8,10,000, and the receipts in the first ten months of the current year show a decrease of Rs. 27,000 as compared with those of the corresponding period of the preceding year. The revised estimate has, accordingly, been passed for Rs. 7,90,000 and the estimate for next year at Rs. 7,97,000.

26. *Jails*.—The actuals of the twelve months ending 31st December 1903 were Rs. 10,87,000, and adding to this an adjustment of Rs. 1,22,000 made in January 1904 on account of Jail supplies, the budget estimate for 1903-1904 has been reduced from Rs. 14,17,000 to Rs. 12,00,000 in the revised estimate. The same figure has been adopted as the budget estimate for 1904-1905.

27. *Police*.—The estimate under this head amounts to Rs. 2,05,000 against Rs. 2,15,858, the actuals of 1902-1903, and Rs. 1,94,000, the revised estimate for 1903-1904.

28. *Marine*.—The budget estimate for 1904-1905 has been passed for Rs. 12,80,000 against the revised estimate of Rs. 12,84,000 for 1903-1904.

29. *Education*.—The estimate under this head is Rs. 7,30,000 against Rs. 7,20,000, the revised estimate for 1903-1904, and Rs. 7,08,909, the actuals of 1901-1902. The increase is expected mainly from the fees at high schools.

30. *Medical*.—The estimate under this head is Rs. 2,15,000 against Rs. 2,23,687, the actuals of 1902-1903. There were special receipts under Lunatic Asylums in 1902-1903, which are not anticipated in the budget.

31. *Scientific and other Minor Departments*.—The total receipts for 1904-1905 are estimated at Rs. 2,67,000 against Rs. 2,64,841, the actuals of 1902-1903. The revised estimate for 1903-1904, based on the actuals of the ten months of the year, has been placed at Rs. 2,40,000.

32. *Miscellaneous*.—The receipts for 1904-1905 are estimated at Rs. 9,13,000 against Rs. 10,56,000, the revised estimate for 1903-1904. Larger receipts are anticipated from the sale of elephants in consequence of recent extensive captures in Angul, while lapsed deposits are not expected to be so high as in the current year. Other fluctuations are explained in Appendix A.

33. *Irrigation Major Works (Direct Receipts)*.—The estimate for 1904-1905 is Rs. 18,77,000 against Rs. 18,45,000 the estimate for 1903-1904. Smaller receipts are anticipated from the Midnapore and Hijili Tidal Canals while an improvement is expected in the Sone Canals.

34. *Minor Works and Navigation in charge of the Public Works Department*.—The estimate for 1904-1905 is Rs. 5,40,000 against Rs. 6,00,000, the sanctioned estimate for 1903-1904. The expected increase in the Calcutta and Eastern Canals has not occurred.

35. *Civil Works in charge of the Public Works Department*.—The receipts for 1904-1905 are estimated at Rs. 2,00,000 against Rs. 4,87,000, the revised estimate for 1903-1904. The revised estimate includes Rs. 2,15,000, the sale-proceeds of 29 Chowringhee, the residence of the Commissioner of Police, Calcutta, and larger receipts from the profits of the Darjeeling-Himalayan Railway.

EXPENDITURE.

36. *Refunds and Drawbacks*.—The estimate for 1904-1905 is Rs. 1,26,000 against Rs. 1,87,000 for 1903-1904. The decrease is due to the reduction in the Provincial share in some of the principal heads of revenue.

37. *Land Revenue*.—The total Provincial expenditure for 1904-1905 is estimated at Rs. 44,00,000 against Rs. 41,12,000, the revised estimate for the current year, as shown below:—

	Actuals, 1902-1903.	Revised estimate, 1903-1904.	Budget estimate, 1904-1905.
	Rs.	Rs.	Rs.
(1) Charge of District Administration ...	31,47,131	31,01,000	34,54,000
(2) Management of Government estates ...	5,58,192	5,81,000	5,55,000
(3) Survey and Settlement ...	10,204	3,16,000	3,00,000
(4) Land Records and Agriculture ...	1,00,530	1,14,000	91,000
Total ...	38,16,057	41,12,000	44,00,000

38. The increase under (1) includes a lump provision of Rs. 1,50,000 for increase of salaries of ministerial officers, for which a special assignment of four lakhs has been obtained from the Government of India, the balance of the allotment having been provided under Courts of Law. The details of the

scheme as how best to ameliorate the condition of these hardworked and deserving officers with the grant thus added to the Provincial revenues are under preparation for submission to the Supreme Government. The budget also includes a provision of Rs. 1,48,000 for a larger number of Sub-Deputy Collectors and Deputy Magistrates, of which one-half is provided under this head and the other half under Law and Justice. The total cost of strengthening the staff of Deputy Collectors is estimated at Rs. 3,50,000, and when the scheme is sanctioned a further assignment of 2½ lakhs will be made from the Imperial Revenues. The revised estimate under (2) includes special grants for improvements, while that under (4) provides for temporary establishment in districts. Under the new financial arrangement the ordinary expenditure on account of survey and settlements in temporarily-settled and Government estates and other miscellaneous items will be Provincial, and the budget grant for these is Rs. 3,00,000. The actuals of 1902-1903 include a special writeback of Rs. 1,27,611.

39. *Stamps*.—The estimate for 1904-1905 is Rs. 7,80,000 against Rs. 8,04,000, the budget grant for 1903-1904. The decrease is chiefly under "Stamp paper supplied from Central Stores," the estimate under this head being Rs. 3,49,000 against Rs. 3,68,000, the budget estimate for 1903-1904. The Provincial share under the new settlement (one-half) is Rs. 3,90,000.

40. *Excise*.—The total expenditure for 1904-1905 is estimated at Rs. 8,20,000 against Rs. 8,12,000, the budget grant for 1903-1904. Increased provision has been made under Allowances and District Distillery Establishment. Under the new settlement the Provincial share is seven-sixteenths and amounts to Rs. 3,59,000.

41. *Provincial Rates*.—The estimate for 1904-1905 is Rs. 1,04,000 against Rs. 1,20,000, the budget grant for the current year. The decrease is chiefly under Revaluation charges, which have been budgetted for according to local requirements.

42. *Assessed Taxes*.—The expenditure for 1904-1905 is estimated at Rs. 1,64,000 against Rs. 2,06,000, the sanctioned estimate for the current year. The decrease is due to reduction of establishment consequent on the reduction in the number of assesses. The Provincial share under the new settlement is one-fourth.

43. *Forests*.—The total budget grant for 1904-1905 is Rs. 7,61,000 against Rs. 7,20,000, the estimate for 1903-1904. The increase is mostly due to larger reservations and delimitations in Chittagong and for creeper-cutting. The Provincial share is one-fourth under the new arrangement.

44. *Registration*.—The charges are estimated at Rs. 9,70,000 against Rs. 9,60,000, the grant for the current year. The increase is due partly to larger provision for new registration offices and partly to a new provision of Rs. 8,000 to meet money-order commission on remittances made by Sub-Registrars to head quarters. The charges under the new arrangement are entirely Provincial.

45. *General Administration*.—The estimate for 1904-1905 is Rs. 18,56,000 against Rs. 17,56,000, the sanctioned estimate for 1903-1904. The increase is chiefly due to the higher rate of household allowance of His Honour the Lieutenant-Governor and to a provision of Rs. 57,000 for a new steam-launch for the Commissioner of Dacca to replace the *Lerna*.

46. *Law and Justice—Courts of Law*.—The budget estimate under this head for 1903-1904 was Rs. 99,30,000, but in the revised estimate this has been reduced to Rs. 95,81,000 with reference to known actuals of the year. The estimate for 1904-1905 has been passed for Rs. 1,00,00,000, which includes provision for an additional Puisne Judge of the High Court and establishment, for the appointment of an additional Presidency Magistrate, for additional Sub-Deputy Magistrates and Deputy Magistrates, and for increase of salaries of ministerial officers.

47. *Jails*.—The budget estimate for 1903-1904 has been reduced from Rs. 28,59,000 to Rs. 25,90,000 in the revised estimate, the decrease being due to smaller expenditure under Dietary charges, Clothing and Bedding, Miscellaneous Services and Supplies, and Purchase of raw materials. The estimate for 1904-1905 has been placed at Rs. 26,80,000.

48. *Police.*—The following table compares the estimates under this head:—

	Actuals, 1902-1903.	1903-1904.		Estimate, 1903-1904.
		Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.
(1) Presidency Police ...	8,51,291	9,36,000	8,34,000	9,17,000
(2) Municipal „ ...	39,039	49,000	49,000	49,000
(3) Superintendence ...	1,67,677	1,69,000	1,68,000	1,66,000
(4) District Executive Force ...	48,59,320	53,93,000	49,41,000	49,93,000
(5) Village Police ...	6,064	52,000	50,000	52,000
(6) Special „ ...	1,66,135	1,52,000	1,69,000	1,66,000
(7) Railway „ ...	1,69,926	1,90,000	1,82,000	1,96,000
(8) Cattle-pounds ...	1,188	1,000	1,000	1,000
(9) Refunds ...	11,460	14,000	12,000	10,000
Total ...	63,22,105	69,56,000	64,06,000	65,50,000

The budget for the current year included a lump provision of Rs. 4,50,000 for any reforms which might be sanctioned on receipt of orders on the Police Commission's report. These orders have not yet been issued, and the greater portion of the grant has lapsed. The estimate for next year includes a provision of Rs. 50,000 for reforms under Calcutta Police and larger allotments both for Railway Police and Special Police.

49. *Marine.*—The budget provides for a total expenditure of Rs. 17,40,000, against Rs. 10,53,891, the actuals of 1902-1903. The increase is mainly due to a provision of Rs. 6,75,000 for the purchase of a vessel to replace the Pilot vessel *Sarsuti*.

50. *Education.*—In order to have a correct idea of the growth of expenditure under Education, it is necessary to show the disbursements both in the Provincial and District Fund accounts, since most of the expenditure under the latter is met from grants from the Provincial Revenues. The following table shows the charges from 1901-1902:—

	ACCOUNT.		Revised estimate, 1903-1904.	Budget estimate, 1904-1905.
	1901-1902.	1902-1903.		
	Rs.	Rs.	Rs.	Rs.
<i>Provincial.</i>				
Direction ...	78,000	68,000	86,000	87,400
Inspection ...	3,53,000	3,44,000	3,45,000	3,62,000
Government Colleges, General ...	5,34,000	5,56,000	5,41,000	6,25,000
Ditto do., Professional ...	2,13,000	2,28,000	2,76,000	2,34,000
Ditto Schools, General ...	6,27,000	6,47,000	6,63,000	7,10,000
Ditto do, Special ...	2,59,000	2,64,000	3,81,000	4,42,000
Grant-in-aid ...	6,23,000	7,24,000	8,31,000	7,65,000
Scholarships ...	1,97,000	1,99,000	1,95,000	2,02,000
Miscellaneous ...	55,000	76,000	79,000	86,600
Refunds ...	2,000	6,000	3,000	5,000
Total Provincial ...	29,41,000	31,12,000	34,00,000	35,19,000
<i>Local.</i>				
Inspection ...	3,04,000	3,11,000	3,55,000	4,00,000
Schools ...	1,22,000	1,24,000	1,27,000	1,45,000
Grants-in-aid ...	8,55,000	12,30,000	14,10,000	12,13,000
Scholarships ...	30,000	31,000	32,000	63,000
Miscellaneous ...	21,000	52,000	66,000	36,000
Refunds ...	.....	.....	.....	.....
Total Local ...	13,32,000	17,48,000	19,90,000	18,57,000
GRAND TOTAL ...	42,73,000	48,60,000	53,90,000	53,76,000

51. The increase of expenditure in 1902-1903 and 1903-1904 over that in 1901-1902 has been Rs. 5,87,000 and Rs. 11,17,000 respectively, and has been rendered possible by a special grant of Rs. 10,00,000 made from the Imperial Revenues. A part of this assignment was allotted to Public Works Department for expenditure on educational buildings. The budget includes the following provision :—

	Rs.
Training institutes for primary schools ...	66,000
Training College ...	20,000
Raising the status of the Dacca Survey School ...	56,800
Training of teachers and demonstrators ...	3,200
Industrial scholarships in Europe ...	4,500
Training of officers in Europe ...	2,000
Deputy Director of Public Instruction ...	6,000
Extension of Ravenshaw College ...	40,665
Extension of Dacca Madrasa ...	12,085

52. *Medical.*—The estimate for 1904-1905 is Rs. 23,00,000, against the revised estimate of Rs. 21,18,000. The budget includes Rs. 1,20,000 for the improvement of the Indian Medical Service, larger provision for Lunatic Asylums, and Leper Asylums, and for equipment of the Campbell Hospital and the Presidency General Hospital.

53. *Scientific and other Minor Departments.*—The expenditure under this head is estimated at Rs. 6,80,000, against Rs. 6,33,000, the revised estimate for the year. Provision has been made for the introduction of the Glanders and Farcy Act in Calcutta, for an additional farm to demonstrate the value of irrigation, and for larger grants for Agricultural and Silk experiments.

54. *Superannuation.*—The charge under this head show a progressive increase year after year owing to the increase in the claims to pensions. The estimate for 1904-1905 is Rs. 26,57,000, against Rs. 25,68,000, the revised estimate for 1903-1904, and Rs. 24,71,341, the actuals of Rs. 1902-1903.

55. *Stationery and Printing.*—The estimate for 1904-1905 is Rs. 13,83,000, against Rs. 13,73,253, the actuals of 1902-1903, and provides Rs. 22,000 for the reorganization of the Stationery Office and larger outlay on Supplies and Services, and larger grant for overtime allowances in Government presses. The value of stationery supplies is not expected to be so high as in 1902-1903.

56. *Miscellaneous.*—The revised estimate for 1903-1904 is Rs. 3,40,000, against Rs. 2,59,000, the original budget estimate for the year. The increase is due to the writing off of the balance of the loan granted to the Chittagong Port Fund for the purchase of the steam tug *Gekko*. The estimate for 1904-1905 is Rs. 2,72,000 and includes a provision of Rs. 15,000 for charges in connection with the examination and arrangement of Government records.

57. *Irrigation Minor Works and Navigation.*—The estimate for 1904-1905 is Rs. 13,86,000, against Rs. 19,55,000 for the year 1903-1904. The estimate for 1903-1904 included a provision of Rs. 5,00,000 for a suction dredger, the purchase of which has been kept in abeyance. The estimate for next year includes grants for Dudhai Canal and Zeerut Bridge, and larger outlay on Agricultural and Drainage works.

58. *Civil Works.*—The allotment under this head is Rs. 65,20,000 and includes the assignment of Rs. 15,00,000 out of the lump grant of Rs. 50,00,000 made by the Government of India for starting the new financial arrangement and the special grant of 5 lakhs already referred to above. Rupees 7,50,000 out of these special amounts has been included in the grant for works in charge of the Public Works Department and the balance is shown under Works in charge of the Civil Department and will be reappropriated when the grants are actually sanctioned. The provisional allotment of the special grant of 5 lakhs is already referred to in the first part of the statement and the greater portion of the balance included under Works in charge of the Civil Department has been reserved for expenditure on Police buildings in

Calcutta and in the interior of the districts. The following table shows the principal works for which provision has been made in the budget:—

	Rs.
Munsifs' Courts ...	1,00,000
Do. Residences ...	50,000
Outtock circuit-house ...	30,000
Dhanbad Subdivisional Buildings ...	30,000
High Court extension, Calcutta ...	1,50,000
Patna Distillery water-supply improvements ...	16,200
Chittagong Jail Works ...	55,000
New Presidency Jail ...	8,00,000
Noapara Police Buildings ...	12,500
Training College, Dacca ...	18,000
Dacca Madrasa class-room ...	40,000
Dacca new College Buildings ...	2,20,000
Dow Hill Girls' School additions ...	29,000
Bhagalpur—Accommodation for Inspector and Assistant Inspector of Schools ...	11,000
Nurses' quarters—Medical College and Eden Hospital, Calcutta ...	1,50,000
Surgical Ward—Medical College, Calcutta ...	2,00,000
Berhampore Central Lunatic Asylum Additional works ...	21,000
Balasore new Central Hospital ...	14,400
Residences for Government officials ...	2,00,000
Iron Bridges—Ganges and Darjeeling Road ...	19,000
Duars Road ...	37,000
Tista Valley Road ...	2,00,000
Circuit house, Ranchi ...	11,000
Court-houses for Deputy Magistrates, Noakhali ...	20,000

59. *Contribution to Local.*—The allotment under this head for 1903-1904 is Rs. 15,29,000, against Rs. 19,90,000, the actual grant for 1902-1903. The contribution for Education has risen by Rs. 4,50,000, but in consequence of the new Provincial Settlement the special grant of 5 lakhs, which has hitherto been made to the District Funds for improvement of communications, could not be provided for.

BENGAL PROVINCIAL REVENUE.

(The figures are in thousands of rupees, except for actuals.)

HEADS.	Actuals, 1902-1903.	1903-1904.		1904-1905.
		Budget.	Revised.	Estimate.
1	2	3	4	5
Opening balance "a..."	Rs. 49,05,782	Rs. 56,48	Rs. 55,29	Rs. 1,37,99
Principal Heads of Revenue—				
I.—Land Revenue { Proper ...	1,06,87,027	1,05,97	1,07,29	1,06,53
Adjustments ...	—8,683	—8,52	+1,03,87	+49,08
IV.—Stamps ...	1,46,77,828	1,47,00	1,49,25	1,01,00
V.—Excise ...	78,08,957	80,50	80,50	72,19
VI.—Provincial Rates ...	49,78,996	49,92	49,50	50,25
VII.—Customs ...	2,28,207	2,60	2,50	.....
VIII.—Assessed Taxes ...	29,26,098	25,35	24,75	12,87
IX.—Forests ...	6,28,123	6,00	5,25	2,89
X.—Registration ...	8,45,883	8,50	8,85	17,00
Total ...	4,28,51,991	4,22,82	5,30,75	4,11,78
XII.—Interest ...	8,47,632	8,60	8,88	8,66
Receipts by Civil Department—				
XVI.—Law and Justice—				
Courts of Law ...	8,10,900	8,00	7,90	7,97
Jails ...	12,08,284	14,17	12,00	12,00
XVII.—Police ...	2,15,858	1,84	1,94	2,05
XVIII.—Marine ...	12,73,632	12,71	12,84	12,80
XIX.—Education ...	7,08,909	7,28	7,20	7,30
XX.—Medical ...	2,23,687	2,25	2,20	2,15
XXI.—Scientific and other Minor Departments ...	2,64,941	2,57	2,40	2,67
Total ...	47,06,111	48,82	46,48	46,94
Miscellaneous—				
XXII.—Receipts in aid of Superannuation	90,657	75	98	87
XXIII.—Stationery and Printing ...	1,37,910	1,45	1,38	1,41
XXV.—Miscellaneous ...	9,75,078	8,50	10,56	9,18
Total ...	12,03,645	10,70	12,87	11,41
Irrigation—				
XXIX.—Major Works (direct receipts) ...	21,21,308	18,45	19,45	16,77
XXX.—Minor Works and Navigation—				
By Public Works Department...	5,46,631	6,00	5,40	5,40
By Civil Department ...	1,12,817	1,09	1,20	1,25
Total ...	27,82,756	25,54	26,05	25,42
Buildings and Roads—				
XXXII.—Civil Works—				
By Public Works Department..	2,46,627	2,00	4,87	2,01
By Civil Department ...	2,53,030	2,04	2,50	2,51
Total ...	4,99,657	4,04	7,37	4,59
Contributions	62,944	68	68	63
Total Revenue ...	5,24,54,736	5,10,25	6,27,53	5,04,43
GRAND TOTAL ...	5,73,80,518	5,72,63	6,52,82	6,42,43

BENGAL PROVINCIAL EXPENDITURE.

(The figures are in thousands of rupees except for actuals.)

HEADS.	Actuals, 1903-1904.	1903-1904.		1904-1905.
		Budget.	Revised.	Estimate.
1	2	3	4	5
Direct demand on the revenues—	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks ...	2,30,650	1,87	21,85	1,26
2. Assignments and Compensations ...	1,58,514	1,70	1,63	1,70
3. Land Revenue ...	88,16,057	44,14	41,12	44,00
6. Stamps ...	5,46,986	6,08	5,65	8,90
7. Excise ...	3,87,764	4,08	4,00	3,58
8. Provincial Rates ...	1,08,445	1,20	1,00	1,04
9. Customs ...	8,96,960	10,00	9,60	.....
10. Assessed Taxes ...	1,00,598	1,03	98	41
11. Forests ...	3,19,007	3,60	3,40	1,90
12. Registration ...	4,76,815	4,80	4,77	9,70
Total ...	70,40,991	78,48	78,95	67,50
13. Interest on ordinary debt ...	2,01,879	2,09	2,01	2,28
Post Office, Telegraph and Mint—				
15. Post Office ...	8,933	6	6	.....
Salaries and expenses of the Civil Department—				
18. General Administration ...	22,04,569	17,56	18,70	18,56
19. Law and { Courts of Law ...	95,54,790	99,30	95,81	1,00,00
Justice. { Jails ...	26,90,698	28,59	25,90	25,80
20. Police ...	63,22,105	69,56	64,06	65,50
21. Marine ...	10,53,891	12,72	11,00	17,40
22. Education ...	81,12,760	37,84	34,00	35,19
24. Medical ...	20,26,888	23,70	21,18	23,00
25. Political ...	9,881	22	82	23
26. Scientific and other Minor Departments.	5,70,528	7,28	6,38	6,80
Total ...	2,75,45,180	2,96,77	2,77,30	2,98,48
Miscellaneous—				
29. Superannuation, &c. ...	24,71,941	25,60	25,68	26,57
30. Stationery and Printing ...	18,73,253	12,54	18,29	13,53
32. Miscellaneous ...	8,50,251	2,59	8,40	2,72
Total ...	41,95,445	40,78	42,37	43,12
Famine Relief and Insurance—				
33. Famine Relief ...	100	.....	.....	.....
Railway Revenue Account—				
40. Subsidised Company's land ...	.....	.....	6	8
Irrigation—				
42. Major Works—				
Working Expenses ...	10,68,855	12,25	10,73	11,74
Interest on Debt ...	24,53,324	24,53	24,63	24,52
43. Minor Works and Navigation—				
By Public Works Department ...	16,06,847	19,50	17,95	13,81
By Civil Department ...	4,527	5	5	5
Total ...	51,83,058	56,33	53,26	50,12
Buildings and Roads—				
45. Civil Works—				
By Public Works Department ...	55,69,850	55,20	74,69	49,70
By Civil Department ...	1,50,844	8,57	1,80	15,50
Total ...	57,20,194	58,77	76,46	65,20
Contributions ...	19,90,372	19,50	19,46	15,29
Total Expenditure ...	5,18,31,097	5,52,68	5,44,88	5,36,97
Closing balance ...	55,20,421	20,00	1,37,99	1,05,45
GRAND TOTAL ...	5,73,60,518	5,72,68	6,82,82	6,42,42
Provincial surplus (+) or deficit(—) ...	+ 6,23,639	(—) 36,48	+ 82,70	— 32,54

APPENDIX A.

Bengal Provincial Receipts, in detail, of minor heads,

[The figures in columns 4 and 5 are those accepted by the Government of India.]

The remarks in column 6, except when otherwise specially explained, refer to differences between columns 3 and 5.

I.—Land Revenue—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
Gross Land Revenue	Rs. 4,11,42,522	Rs. 4,07,17,000	Rs. 4,11,30,000	Rs. 4,11,30,000	The increase in Revised is due to larger collections from Government estates and to larger revenue record-room receipts.
Deduct 12 per cent. on collections from Government Estates (Provincial)	6,52,937	6,17,000	6,54,000	6,47,000	
Deduct recoveries of Bihar and Backergunge Survey and Settlement charges (Imperial)	3,66,224	1,80,000	1,80,000	4,80,000	North Monghyr ... Rs. 30,000 Bhagalpur ... 3,90,000 Backergunge ... 1,50,000 4,80,000
Total deduction	10,19,161	7,97,000	8,34,000	11,27,000	
Net amount divisible between Imperial and Provincial	4,01,23,361	3,99,20,000	4,02,96,000	4,00,23,000	
Provincial share of above (one-fourth)	1,00,34,000	99,80,000	1,00,74,000	1,00,06,000	
Add 12 per cent. on collections from Government Estates	6,52,937	6,17,000	6,54,000	6,47,000	
Net	1,06,87,027	1,06,97,000	1,07,28,000	1,06,53,000	
Deduct on account of adjustments as shown below	—8,683	—3,52,000	+1,03,37,000	+40,06,000	
Total Provincial share	1,06,78,344	1,03,45,000	2,10,65,000	1,56,59,000	

Adjustments—

Fixed contribution to Imperial Revenues under the Financial Settlement	14,19,000	14,19,000	14,19,000	All adjustments between Imperial and Provincial cease at the commencement of a new settlement.
Add payable to Imperial—					
For transfer of the South Lushai Administration to Assam	3,75,000	3,75,000	3,75,000	.....
For transfer of the Economic and Art Section of Indian Museum	19,000	19,000	19,000	.....
For contribution to the Nawab of Murshidabad for repairs to the Nizammat buildings	59,000	.....	.....	.....
For transfer of Statistical Department of the Bengal Secretariat to the Office of the Director-General of Statistics	14,910	12,000	12,000	.....
Compensation to the Assam Administration on account of the realisation in Bengal of Income-tax from the Assam-Bengal Railway	13,000	13,000	13,000	.....
Compensation to the Central Provinces Administration on account of the realisation in Bengal of Income-tax from the Bengal-Nagpur Railway	18,437	16,000	16,000	.....
Total	19,00,367	18,57,000	18,57,000	.....
Deduct to be recovered from Imperial—					Vide remarks above
Fixed contribution from Imperial Revenues under the new Provincial Settlement	.....	.....	.....	49,03,000
Lump initial grant to start the new Provincial Settlement with	.....	.....	50,00,000	.....
Contribution on account of the Calcutta Improvement Scheme	.....	.....	50,00,000	.....
Grant from Imperial surplus for special works of public utility	.....	.....	5,00,000	.....
Contribution for transfer of Imperial building for 1901-1902 and 1902-1903	30,400	.....	.....	.....
Special assignment for resumed chaukidari lands in Orissa	27,000	26,000	26,000	.....
Ditto of three-fourths of the sale-proceeds of certain village cadastral maps	6,624	4,000	4,000	.....
Contribution for increase of expenditure under Education	10,00,000	10,00,000	10,00,000	.....
Special assignment for expenditure under Public Works	6,00,000	.....	.....	.....
Assignment for expenditure on Surgical block, Medical College Hospital in 1903-1904	2,00,000	.....	.....	.....
Assignment for expenditure under Irrigation Minor Works	20,000	.....	.....	.....
Assignment for remission of Income-tax on incomes below Rs. 1,000	.....	4,65,000	4,65,000	.....
Assignment on account of salary, leave and other allowances of Assam officials drawn in Bengal	27,657	.....	.....	.....
Contribution on account of the writing off of the Gekko loan	.....	.....	87,000	.....
Contribution for expenditure in connection with the Tista Valley Road	.....	.....	1,00,000	.....
Contribution for Sikhim Police	.....	.....	2,000	5,000
Total	19,00,653	13,06,000	1,21,94,000	49,06,000	
Net sum to be transferred	—8,683	—3,32,000	+1,03,37,000	+40,06,000	

IV.—Stamps—

Sale of general stamps	55,09,412	54,20,000	54,00,000	54,50,000	The increase in revised is attributed to increased litigation.
Sale of court-fee stamps	1,38,76,522	1,38,00,000	1,41,40,000	1,43,80,000	
Sale of plain paper to be used with court-fee stamps	2,02,271	2,80,000	2,95,000	3,00,000	Revised based on actuals for 11 months. Budget allows for normal expansion of 3 lakhs.
Duty on impressing documents	45,740	30,000	30,000	25,000	
Fines and penalties	31,181	30,000	25,000	30,000	
Miscellaneous	10,246	15,000	10,600	16,000	
Total	1,95,70,488	1,86,00,000	1,99,00,600	2,03,00,000	Provincial share under the new settlement reduced from three-fourths to one-half.
Provincial share	1,40,77,523	1,47,00,000	1,49,25,000	1,01,00,000	

V.—Excise—

HEADS.	1903-1904.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
License and distillery fees and duties for the sale of liquors and drugs—	Rs.	Rs.	Rs.	Rs.	
Foreign liquors	3,75,917	4,00,000	3,80,000	4,00,000	
Indian-made liquors excised at tariff rates	8,29,325	9,30,000	9,30,000	9,30,000	
Country spirits—					
Distillery	18,29,400	74,70,000	18,00,000	18,30,000	
Outetilla	37,34,390		38,40,000	39,30,000	
Still-head duty	23,13,512		23,60,000	24,00,000	
Miscellaneous	82,033		90,000	90,000	
Toddy revenue	10,77,109	11,50,000	11,00,000	12,00,000	
Opium and its preparation	7,26,576	7,49,000	7,30,000	7,48,000	
Other drugs, ganja, bhang, &c.	17,01,674	17,01,000	17,30,000	17,31,000	
Total	1,21,73,906	1,24,00,000	1,24,70,000	1,27,80,000	Budget framed with reference to the progressive increase of revenue.
Gain on sale-proceeds of excise opium	19,29,956	20,00,000	19,00,000	20,00,000	The decrease in revised is due to smaller issues as the result of the close watch kept on smugglers.
Duty on ganja	16,68,086	16,80,000	16,90,000	17,00,000	
Fines, confiscations and miscellaneous	16,927	20,000	40,000	40,000	A special receipt of Rs. 16,000 on account of fees for over head supply of water at the Russa Distillery chiefly accounts for the increase in the revised estimate under this head.
GRAND TOTAL	1,57,37,914	1,61,00,000	1,61,00,000	1,65,00,000	Revised based on the actuals of the first eleven months of 1903-1904.
Provincial share	78,23,267	80,50,000	80,50,000	73,19,000	Provincial share reduced from $\frac{1}{4}$ to $\frac{1}{5}$ under the new settlement.

VI.—Provincial Rates—

Public works cess	48,11,309	48,50,000	48,00,000	48,74,000	Increase over the revised due to the completion of revaluations in the districts of Birbhum, Nadia, Khulna, Rangpur, Tippera, Outack, and Balasore.
General rates for management of private estates	1,62,397	1,63,000	1,50,000	1,51,000	Increase due to inclusion of certain estates under the Court of Wards in the districts of Rangpur, 24 Parganas and Buckergunge.
Total	49,73,698	49,92,000	49,50,000	50,25,000	Revised based on the actuals of the first nine months of 1903-1904.

VII.—Customs—

Sea Customs—Miscellaneous	2,30,767	2,50,000	2,41,000	Revised based on the actuals of the first ten months of 1903-1904.
Warehouse and wharf-rent	6,507	8,000	7,000	.....
Fees for registration of cargo boats	193	2,000	2,000	.....
Other items	630	.....	.....	.....
Total Provincial	2,38,267	2,60,000	2,50,000	The receipts and charges of the Customs Department have been Imperialised under the new Provincial settlement.

VIII.—Assessed Taxes—

Deductions by Government from salaries and pensions, &c.	5,16,953	4,50,000	4,65,000	4,65,000	Revised based on the actuals of the first ten months of 1903-1904. Budget provides for an increase of 2 lakhs over the revised estimate in consideration of the annual increase of revenue under this head.
Deductions by Government from interest on Government securities	16,345	17,000	17,000	17,000	
Deductions from salaries, &c., paid by local authorities or companies	63,953	80,000	48,000	68,000	
Deductions from profits of Railway Companies	3,968	4,000	4,000	4,000	
Income-tax on securities of local authorities or companies	85,856	80,000	88,000	88,000	
Ordinary collections	51,26,190	44,31,000	43,04,000	46,11,000	
Penalties	23,722	23,000	16,000	16,000	
Miscellaneous	15,718	15,000	11,000	11,000	
Total	58,62,185	50,70,000	49,50,000	51,60,000	
Provincial share	29,36,093	25,35,000	24,75,000	12,67,000	Provincial share reduced from one-half to one-fourth under the new settlement.

IX.—Forests—

HEADS.	1903-1904.	1904-1905.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
I.—Timber and other produce removed from the forests by Government agency	Rs. 1,39,168	Rs. 2,05,300	Rs. 10,03,000	Rs. 2,03,000	The increase is due to anticipated increase in fellings in the Buxa Division and is also justified by the results of the partial enumeration and realization of mica rents in the Ranahal Pargana Division.
II.—Timber and other produce removed from the forests by consumers or purchasers	10,04,638	9,50,000		8,33,000	
III.—Drift and waste wood and confiscated forest produce	8,022	6,700	7,000	8,000	
V.—Miscellaneous	48,471	38,000	39,400	41,000	
Total	12,96,247	12,00,000	10,50,000	11,50,000	
Provincial share	6,28,123	6,00,000	5,25,000	2,88,000	Provincial share reduced from one-half to one-fourth under the new settlement.

X.—Registration—

Fees for registering documents	16,12,095	16,26,000	15,83,000	16,20,000	The decrease is revised in due to smaller receipts from registration fees under Act III of 1877.
Fees for copies of registered documents	21,328	20,000	22,000	20,000	
Miscellaneous	46,283	46,000	63,000	60,000	
Total	16,80,706	17,00,000	16,70,000	17,00,000	
Provincial share	8,40,353	8,50,000	8,35,000	17,00,000	Registration charges made wholly Provincial under the new settlement. Hitherto they have been divided equally between Imperial and Provincial.

XII.—Interest—

Class I.—Interest on advances to cultivators—					
On advances to cultivators under Land Improvement Loans Act	16,835	42,000	40,000	54,000	Based on the estimated outstanding mean balances.
On advances to cultivators under Agriculturists' Loans Act, XXII of 1894	25,729				
Class II.—Interest on advances under Special Laws—					
On drainage and embankment advances	61,712	64,000	59,000	63,000	
Class III.—Interest on loans to landholders, &c.	8,022	7,000	3,000	2,000	Based on actuals.
Class IV.—Interest on loans to Municipal and other public corporations (excluding Presidency Corporations)	1,57,970	1,36,000	1,78,000	1,98,000	
Interest on Government securities	12,383	14,000	12,000	12,000	
Miscellaneous—					
Interest on arrears of public works cess on the capital cost of His Honour the Lieutenant-Governor's household furniture, &c.	37,550	40,000	38,000	40,000	Based on actuals.
Interest on zamindari embankment recoveries	1,129	1,000	1,500	1,000	
Other items	1,417	2,000	1,500	1,500	
Total Miscellaneous	40,096	43,000	41,000	42,500	
GRAND TOTAL	2,47,632	2,60,000	2,38,000	2,68,000	

XVIA.—Law and Justice—Courts of Law—

Sale-proceeds of unclaimed and escheated property	39,098	20,000	37,000	30,000	Based on average actuals. The decrease is revised in due to smaller receipts from amlin's fees.
Court-fees realised in cash	41,840	40,000	34,000	40,000	
General fees, fines and forfeitures	6,75,714	6,50,000	6,60,000	6,76,000	Based on the average actuals of the last three years. The decrease in the revised is for smaller receipts from fees under High Court and magisterial fees.
Ploadership examination fees	24,341	20,000	22,000	30,000	
Miscellaneous fees and fines	1,232	4,000	1,000	1,000	Based on actuals.
Miscellaneous	18,176	15,000	20,000	15,000	
Total	8,10,900	8,60,000	7,90,000	7,97,000	Revised based on the actuals of the first ten months of 1903-1904.

XVIB.—Jails—

Jails	21,491	17,000	20,000	20,000	Revised based on the actuals of the first ten months of the year. The budget follows the revised.
Jail manufactures	11,80,704	14,00,000	11,80,000	11,80,000	
Total	12,02,195	14,17,000	13,00,000	12,00,000	

V.—Excise—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
License and distillery fees and duties for the sale of liquors and drugs—					
Foreign liquors ...	3,73,917	4,00,000	3,80,000	4,00,000	
Indian-made liquors excised at tariff rates ...	8,29,325	9,80,000	9,30,000	9,30,000	
Country spirits—					
Distillery ...	18,29,400	74,70,000	18,00,000	18,30,000	
Outfills ...	37,34,280		38,40,000	39,30,000	
Still-head duty ...	23,13,512		23,80,000	24,00,000	
Miscellaneous ...	82,933		100,000	80,000	
Toddy revenue ...	10,77,109	11,50,000	11,44,000	12,00,000	
Opium and its preparation ...	7,20,376	7,49,000	7,20,000	7,49,000	
Other drugs, ganja, bhang, &c. ...	17,07,674	17,01,000	17,30,000	17,81,000	
Total ...	1,21,73,985	1,24,00,000	1,24,70,000	1,27,60,000	Budget framed with reference to the progressive increase of revenue.
Gain on sale-proceeds of excise opium ...	19,29,956	20,00,000	19,00,000	20,00,000	The decrease in revised is due to smaller issues as the result of the close watch kept on smugglers.
Duty on ganja ...	16,69,086	16,80,000	16,90,000	17,00,000	A special receipt of Rs. 14,000 on account of fees for over head supply of water at the Ruam Distillery chiefly accounts for the increase in the revised estimate under this head.
Fines, confiscations and miscellaneous ...	16,927	20,000	40,000	40,000	
GRAND TOTAL ...	1,57,97,014	1,61,00,000	1,61,00,000	1,63,00,000	Revised based on the actuals of the first eleven months of 1903-1904.
Provincial share ...	78,93,967	80,50,000	80,50,000	72,19,000	Provincial share reduced from 1 to 1/2 under the new settlement.

VI.—Provincial Rates—

Public works cess ...	48,11,509	48,50,000	48,00,000	48,76,000	Increase over the revised due to the completion of revaluations in the districts of Birbhum, Nadia, Khulna, Rangpur, Tippera, Outlook, and Balasore.
General rates for management of private estates ...	1,62,397	1,42,000	1,50,000	1,61,000	Increase due to inclusion of certain estates under the Court of Wards in the districts of Rangpur, 24 Parganas and Backergunge.
Total ...	49,73,906	49,92,000	49,50,000	50,37,000	Revised based on the actuals of the first nine months of 1903-1904.

VII.—Customs—

Sea Customs—Miscellaneous ...	2,20,767	2,50,000	2,41,000	Revised based on the actuals of the first ten months of 1903-1904.
Warehouse and wharf-rent ...	6,507	5,000	7,000	.....
Fees for registration of cargo boats ...	103	2,000	2,000	.....
Other items ...	830	.....	.....	.....
Total Provincial ...	2,28,207	2,50,000	2,50,000	The receipts and charges of the Customs Department have been Imperialized under the new Provincial settlement.

VIII.—Assessed Taxes—

Deductions by Government from salaries and pensions, &c. ...	5,10,963	4,50,000	4,65,000	4,65,000	Revised based on the actuals of the first ten months of 1903-1904. Budget provides for an increase of 3 lakhs over the revised estimate in consideration of the annual increase of revenue under this head.
Deductions by Government from interest on Government securities ...	16,346	17,000	17,000	17,000	
Deductions from salaries, &c., paid by local authorities or companies ...	68,963	50,000	48,000	48,000	
Deductions from profits of Railway Companies ...	3,948	4,000	4,000	4,000	
Income-tax on securities of local authorities or companies ...	85,350	80,000	88,000	88,000	
Ordinary collections ...	51,26,190	44,31,000	43,04,000	46,01,000	
Penalties ...	23,722	23,000	16,000	16,000	
Miscellaneous ...	15,718	15,000	11,000	11,000	
Total ...	58,63,185	50,70,000	49,60,000	51,50,000	
Provincial share ...	29,30,093	25,35,000	24,75,000	12,87,000	Provincial share reduced from one-half to one-fourth under the new settlement.

IX.—Forests—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
I.—Timber and other produce removed from the forests by Government agency	Rs. 1,38,180	Rs. 2,05,300	Rs. 10,03,000	Rs. 2,02,000	The increase is due to anticipated increase in fellings in the Buxar Division and is also justified by the results of the partial enumeration and realization of mica rents in the Sonthal Parganas Division.
II.—Timber and other produce removed from the forests by consumers or purchasers	10,65,668	2,50,000		2,50,000	
III.—Drift and waif-wood and confiscated forest produce	8,982	6,700	7,000	8,000	
V.—Miscellaneous	44,471	38,000	34,400	41,000	
Total	12,50,247	12,00,000	10,50,000	11,50,000	
Provincial share	6,25,123	6,00,000	5,25,000	2,58,000	Provincial share reduced from one-half to one-fourth under the new settlement.

X.—Registration—

Fees for registering documents	16,12,098	16,26,000	16,86,000	16,20,000	The decrease is revised in due to smaller receipts from registration fees under Act III of 1877.
Fees for copies of registered documents	31,368	30,000	32,000	30,000	
Miscellaneous	46,283	44,000	62,000	50,000	
Total	16,89,749	17,00,000	16,70,000	17,00,000	
Provincial share	8,44,883	8,50,000	8,35,000	17,00,000	Registration charges made wholly Provincial under the new settlement. Hitherto they have been divided equally between Imperial and Provincial.

XII.—Interest—

Class I.—Interest on advances to cultivators— On advances to cultivators under Land Improvement Loans Act	16,386	40,000	40,000	40,000	Based on the estimated outstanding mean balances.
On advances to cultivators under Agriculturists' Loans Act, XXII of 1894	28,729				
Class II.—Interest on advances under Special Laws— On drainage and embankment advances	61,712	64,000	69,000	58,000	
Class III.—Interest on loans to landholders, &c.	8,022	7,000	8,000	3,000	
Class IV.—Interest on loans to Municipal and other public corporations (excluding Presidency Corporations)	1,67,970	1,80,000	1,78,000	1,96,000	
Interest on Government securities	12,383	14,000	12,000	12,000	
Miscellaneous— Interest on arrears of public works cess on the capital cost of His Honour the Lieutenant-Governor's household furniture, &c.	37,850	40,000	38,000	40,000	Based on actuals.
Interest on sundary embankment recoveries	1,229	1,000	1,500	1,000	
Other items	1,417	2,000	1,500	1,500	
Total Miscellaneous	40,496	43,000	40,500	42,500	
GRAND TOTAL	2,47,633	2,40,000	2,38,000	2,66,000	

XVIIA.—Law and Justice—Courts of Law—

Sale-proceeds of unclaimed and escheated property	20,000	22,000	27,000	20,000	Based on average actuals. The decrease is revised in due to smaller receipts from amin's fees.
Court-fees realised in cash	41,640	44,000	34,000	40,000	
General fees, fines and forfeitures	6,75,714	6,80,000	6,60,000	6,78,000	Based on the average actuals of the last three years. The decrease in the revised is for smaller receipts from fees under High Court and magisterial fees.
Pledership examination fees	24,341	20,000	28,000	35,000	Based on actuals.
Miscellaneous fees and fines	1,239	4,000	1,000	1,000	
Total	8,10,900	8,00,000	7,90,000	7,97,000	Revised based on the actuals of the first ten months of 1903-1904.

XVII B.—Jails—

Jails	21,491	17,000	20,000	20,000	Revised based on the actuals of the first ten months of the year. The budget follows the revised.
Jail manufactures	11,60,703	14,00,000	11,80,000	11,80,000	
Total	12,02,194	14,17,000	12,00,000	12,00,000	

XVII.—Police—

HEAD.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Police supplied to Municipal, Cantonment and Town Funds ...	Rs. 12,100	Rs. 2,000	10,000	10,000	The increase is due to larger recoveries for punitive police.
Police supplied to Public Departments, private companies and persons, and Punitive Police ...	74,180	80,000	60,000	70,000	
Presidency Police ...	92,635	90,000	90,000	90,000	
Recoveries on account of village police ...	4,282	6,000	4,000	5,000	
Fees, fines and forfeitures ...	19,300	21,000	20,000	20,000	Revised based on the first nine months' actuals of 1903-1904.
Cash receipts under the Arms Act ...	81	.....	.....	.....
Miscellaneous ...	13,233	8,000	10,000	10,000	
Total ...	2,15,988	1,84,000	1,94,000	2,05,000	

XVIII.—Marine—

Sale-proceeds of vessels and stores ...	4,169	2,000	2,000	2,000	
Registration and other fees ...	62,763	65,000	66,000	67,000	
Calcutta ...	11,08,500	11,00,000	11,00,000	11,10,000	
Chittagong ...	16,814	20,000	15,000	17,500	
Pilotage receipts ...	13,729	14,000	14,000	14,000	Estimates based on actuals.
Lead-money for Volunteers ...	.....	.....	.....	.....
Total ...	12,00,084	11,99,000	12,18,000	12,16,500	
Miscellaneous—					
Deductions for mess-money ...	12,194	12,000	12,000	12,500	
Contribution to Life-boat establishment, Goalundo ...	230	200	.....	200
Marine Survey ...	33,432	30,000	28,000	28,500	
Overtime fees ...	5,328	.....	.....	.....
Miscellaneous receipts of the Shipping office ...	6,517	
Other items ...	3,879	20,000	15,000	15,300	
Fees for certificates of inland vessels under Act VI of 1884 ...	918	.....	.....	.....
Total Miscellaneous ...	67,548	72,000	66,000	69,500	
GRAND TOTAL ...	12,73,632	12,71,000	12,84,000	12,86,000	

XIX.—Education—

Fees, Government Colleges ...	{ General Professional General	2,67,580	2,65,000	2,65,000	2,66,000	Revised based on the first nine months' actuals of the year.
		51,618	51,000	53,000	55,000	
		2,24,232	2,37,000	2,39,000	2,37,000	
Fees, Government Schools ...	{ Special	12,144	12,000	12,000	12,000	
Contributions from Native States, private persons and Municipalities		8,846	12,000	8,000	10,000	
Income from endowments		1,000	2,000	2,000	2,000	
Miscellaneous		53,331	58,000	58,000	58,000	
Total		7,08,900	7,22,000	7,20,000	7,30,000	

XX.—Medical—

Medical School and College fees ...	54,722	60,000	56,000	55,000	
Hospital receipts (receipts from paying patients) ...	89,471	95,000	97,000	98,000	
Lunatic Asylum receipts ...	23,040	18,000	18,000	18,000	
Medicines sold by Civil Surgeons ...	80	.....	100	.....
Contributions (from Municipalities and private persons) ...	41,814	45,000	48,000	40,000	Revised based on the first nine months' actuals of the year. Budget follows the revised.
Miscellaneous ...	9,951	7,000	.....	7,000
Total ...	2,32,687	2,25,000	2,20,000	2,18,000	

XXI.—Scientific and other Minor Departments—

Botanical and other public garden receipts	2,220	2,000	2,000	2,300	Estimate based on the average actuals of last three years. Estimate based on actuals.
Veterinary and stallion receipts	...	...	...	...	13,136	12,000	16,000	14,000
Cinchona plantation receipts	2,15,694	2,02,000	1,90,000	2,13,000	Ditto.
Receipts on account of experimental cultivation	...	...	...	...	265	500	500	500
Emigration fees	...	...	...	...	29,021	35,000	25,000	30,000
Examination fees	...	...	...	...	8,300	4,300	5,500	3,800
Miscellaneous	...	...	...	...	...	200	...	...
Total	2,46,941	2,37,000	2,40,000	2,67,000	Revised based on the actuals of the first nine months of the year.

XXII.—Receipts in aid of Superannuation—

Family subscriptions of Native members of the Covenantant Civil Service ...	1,653	2,000	2,000	2,000	Estimates follow both the actuals of 1902-1903 and the revised for 1903-1904.
Contributions of officers lent to Municipalities or Corporations ...	10,436	14,000	.....	20,000
Contributions of officers lent to foreign service ...	47,760	40,000	51,000	43,000	
Contributions of persons employed by the Court of Wards ...	11,070	10,000	.....	13,000
Deductions from Marine Pension Fund ...	9,470	9,000	10,000	9,000	Revised based on the actuals of the first nine months of 1903-1904.
Refunds of Gratuities ...	333	.....	.....	.....
Total ...	90,657	75,000	83,000	87,000	

XXIII.—Stationery and Printing—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Stationery receipts	Rs. 1,528	Rs. 1,500	Rs. 2,000	Rs. 2,000	The decrease in revised is due to smaller recoveries for value of printing work done for Local Funds, &c.
Sale of Gazettes and other publications	91,325	92,500	92,000	94,000	
Other Press receipts	46,547	51,000	44,000	45,000	
Total	1,37,910	1,45,000	1,38,000	1,41,000	

XXV.—Miscellaneous—

Unclaimed deposits	6,01,790	5,33,000	6,98,000	6,17,000	Revised represents the amount likely to lapse to Government at the close of 1903-1904.
Treasure-trove	500	Revised based on actuals. The decrease in the budget is due to the adjustment under orders of the Government of India of the sale-proceeds of old stores of the Revenue Departments under the departments concerned. This represents the sale-proceeds of lands relinquished by the Assam-Bengal Railway provisionally adjusted here, since transferred to the Public Works Department. Estimate reduced as no audit fee will be recovered from the Calcutta Corporation, whose account will in future be audited by Messrs. Lovelock and Lewis.
Sale-proceeds of Durbar presents	7,593	12,000	5,000	7,000	
Sale of old stores and materials	46,870	60,000	35,000	15,000	
Sale of lands and houses, &c.	25,344	.....	.....	.....
Fees for Government audits (of Municipal and Excluded Local Funds)	70,306	57,000	55,000	48,000	Estimate reduced as no audit fee will be recovered from the Calcutta Corporation, whose account will in future be audited by Messrs. Lovelock and Lewis.
Rents	23,565	23,000	23,500	23,000	The actuals and the revised include certain special receipts in Jalpaiguri on account of fees for survey of tea lands. The estimate for 1904-1905 is based on the actuals of previous years.
Miscellaneous fees, fines, and forfeitures	16,911	8,000	27,000	7,000	
Contributions	26,733	30,000	25,000	25,000	Estimate based on the actual demands taken from the Register of the Accountant-General's office.
Miscellaneous—					Larger receipts anticipated from the sale of elephants in consequence of recent extensive captures in Angul. Increase in the revised due to special adjustment of the recoveries on account of sale proceeds of tents and furniture relating to the Delhi Durbar Camp. Revised based on nine months' actuals.
Fees and fines of Revenue Courts	75,575	70,000		73,000	
Recoveries of Law charges other than those in pauper suits	15,973	16,000		16,000	
Receipts of the steamer <i>Chagrich</i> in Chittagong	4,830	3,000		5,000	
Value of mathematical stores returned	500	1,000		500	
Sundry receipts—Circuit-house	233	500	1,77,000	500	
Miscellaneous receipts on account of Government Management of Ward Estates	311				
Sale of elephants	5,712	4,000		20,000	
Other items	46,395	25,500		42,000	
Total Miscellaneous	1,47,075	1,30,000	1,77,000	1,01,000	
GRAND TOTAL	9,75,075	8,60,000	10,56,000	9,18,000	

XXIX.—Major Works—(Direct Receipts)—

Orissa Canals	4,05,593	4,23,000	4,40,000	4,23,000	The opening of the Bengal-Nagpur Railway appears to have affected the revenue of these canals.
Midnapore Canal	2,24,160	2,16,000	2,13,000	1,87,000	
Hijli Tidal Canal	41,050	47,000	42,000	40,000	The larger income in 1903-1904 was chiefly due to larger collections from water-rate on account of unusual extension of irrigation in the Midnapore and Bome Canals for the <i>rabi</i> crop of 1903. The budget is based on the average of the past 5 years.
Bome Canals	14,50,516	11,60,000	12,44,000	12,27,000	
Total	21,21,308	18,46,000	19,45,000	18,77,000	

XXX.—Minor Works and Navigation—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
<i>Irrigation and Navigation Works.</i>					
Works for which Capital and Revenue accounts are kept—					
Orissa Coast Canal	24,087	27,000	30,000	26,000	
Baran Canals	874	1,000	500	500	
Calcutta and Eastern Canals	2,76,909	4,28,000	3,75,000	3,80,000	The decrease is due to falling off in traffic.
Total ...	4,12,250	4,86,000	4,05,500	4,06,500	
Works for which only Revenue accounts are kept—					
Madia Rivers	91,073	89,500	93,000	93,000	
Gaighatta and Buxi Khal	5,200	4,000	4,500	4,500	
Total ...	96,272	94,000	97,500	97,500	
Works for which neither Capital nor Revenue accounts are kept—					
Eden Canal	24,530	23,000	23,800	23,000	
Tour do.	206	200	200	1,000	
Total ...	24,736	23,200	23,000	23,000	
Total Irrigation and Navigation Works ...	5,33,258	5,83,200	5,28,000	5,28,000	
<i>Agricultural Works.</i>					
Works for which neither Capital nor Revenue accounts are kept—					
Government embankments	10,293	6,500	8,000	8,000	
Takavi embankments under contract	5,081	5,300	4,000	4,000	
Total Agricultural Works ...	15,373	11,800	12,000	12,000	
Total in charge of the Public Works Department ...	5,48,631	6,00,000	5,40,000	5,40,000	
IN CHARGE OF CIVIL DEPARTMENT.					
Recoveries on account of lands benefited by embankments	87,016	20,000	1,02,000	1,07,000	Budget based on actual demand.
Capitalized maintenance charges of the Rajapur drainage system	26,801	18,000	18,000	18,000	
Miscellaneous receipts of the—					
Howrah drainage ... ..	.....	1,000	.....	.....
Rajapur ditto ... ..	.....	.....	.....	.....
Total in charge of the Civil Department ...	1,12,817	1,00,000	1,20,000	1,25,000	Revised based on the actuals of nine months.
GRAND TOTAL ...	6,61,446	7,00,000	6,60,000	6,65,000	

XXXII.—Civil Works—

IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					The increase in the actuals of 1902-1903 was chiefly due to larger profits from the Darjeeling-Himalayan Railway. The revised estimate includes Rs. 2,15,000 on account of sale-proceeds of No. 29, Chowringhee (residence of the Commissioner of Police, Calcutta), and also takes larger receipts into account from the profits of the Darjeeling-Himalayan Railway.
Total gross receipts	2,46,637	2,00,000	4,87,000	2,00,000	
IN CHARGE OF THE CIVIL DEPARTMENT.					
Tolls on ferries	2,48,631	2,32,000	2,41,000	2,48,000	Budget based on the average actuals of last three years.
Cemetery receipts	2,547	4,000	1,000	2,000	
Receipts from sitting bungalows and encamping grounds	6,863	8,000	8,000	8,000	
Total	2,53,030	2,44,000	2,50,000	2,58,000	
GRAND TOTAL	4,99,667	4,44,000	7,37,000	4,58,000		Revised based on the actuals of 1902-1903 and those of the first eight months of 1903-04.

APPENDIX B.

Bengal Provincial Expenditure, in detail, of minor heads.

[The figures in columns 4 and 5 are those accepted by the Government of India.]

The remarks in column 6, except when otherwise specially explained, refer to difference between columns 3 and 5.

1.—*Refunds and Drawbacks—*

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1.	2.	3.	4.	5.	6.
Land Revenue (one-fourth)	Rs. 62,712	Rs. 20,000	Rs. 18,000	Rs. 20,000	Provincial share } Under the terms of the new settlement.
Stamps	1,19,848	1,20,000	1,20,000	80,000	
Excise	5,664	6,000	7,000	5,000	
Assessed Taxes	11,430	12,000	11,000	0,000	
For st	145	2,000	1,000	1,000	
Registration	3,073	3,000	3,000	4,000	Wholly Provincial
Provincial Rates	15,140	10,000	10,000	10,000	
Customs (other than Export and Import duty) ...	9,630	15,000	12,000	.....	Made wholly Imperial under the new settlement.
Total	3,30,650	1,87,000	1,85,000	1,32,000	Revised based on the actuals of the first eight months of the year.

2.—*Assignments and Compensations—*

Malkana	1,58,514	1,70,000	1,63,000	1,70,000	Revised based on actuals of eight months.
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3.—*Land Revenue—*

Charges of District Administration— General Establishment	27,84,517	29,08,000	27,12,000	29,51,000	The decrease in revised is due to savings under Salaries and establishment and to the additional provision for the reorganization of the Subordinate Executive Service not having been utilized. Budget includes a provision of Rs. 50,000 for reorganization of the Subordinate Executive Service, and Rs. 24,000 for Additional Deputy Collectors and Magistrates.
Subdivisional Establishment	1,19,728	1,23,400	1,21,000	1,24,000	
Partition Establishment	—24,004	—1,000	.....	—2,000
Process-serving Establishment	1,27,899	2,03,000	1,98,000	2,06,800	
Record-room (or copy-making) establishment ...	14,181	13,000	16,000	18,200	
Survey of waste lands (Establishment)	24,761	24,000	25,000	26,000	Increase due to additional peons for Baran, Howrah, Dumka and Ranchi.
Management of private estates under Act I of 1902	26,627	26,000	26,000	27,000	
Lump provision for increase of pay of Ministerial Establishment	1,50,000
Deduct probable savings ... ..	.....	.....	.....	50,000
Total charges of District Administration ...	31,46,999	33,59,000	31,00,000	34,53,000	The increase in revised is under Establishment and Allowance.
Charges on account of Land Revenue collections ...	1,132	1,000	1,000	1,000	
Management of Government estates— Collection of Revenue	3,27,028	3,22,000	3,58,000	4,55,000	
Outlay on improvements	2,31,160	2,03,000	2,23,000	.....
Total	6,88,192	5,23,000	5,81,000	5,63,000	
Survey and Settlement— Controlling office (survey)	10,631	Estimate based on the estimate of collections.
Other survey operations, including Bengal Drawing Office	65,468	1,23,160	3,16,000	1,29,214	
Minor settlement operations	41,730	26,000	.....	40,000
Other ditto	—1,27,611	2,71,000	.....	1,30,766
For rounding ... ..	.....	—100	.....	.....
Total	10,304	4,39,000	3,16,000	3,00,000	Increase in revised is for temporary establishment.
Land Records and Agriculture— Superintendence	60,475	55,000	53,000	54,000	
District charges	24,057	25,000	26,000	27,000	
Total	1,00,530	80,000	1,14,000	91,000	
GRAND TOTAL	38,18,067	44,14,000	41,12,000	44,00,000	

6.—Stamps—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned Estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence—					
Presidency Executive Establishment	Rs. 90,020	Rs. 89,249	Rs. 86,000	Rs. 91,904	
District Establishment	6,074	6,793	8,000	7,903	
Deduct—For rounding		96,041 —41		—808	
Total	96,094	96,000	94,000	99,000	
Charges for the sale of general stamps—					
Discount on sale of one-anna stamps	27,573	28,000	26,000	28,000	
Ditto bills of exchange or hundies	4,857	8,000	5,000	5,000	
Ditto other general stamps	1,72,419	1,78,000	1,67,000	1,73,000	The decrease in the revised is due to smaller payment of discount.
Charges on sale of court-fee stamps—					
Discount on sale of adhesive stamps	97,426	1,00,000	99,000	96,000	
Ditto stamps for copies	9,054	10,000	9,000	9,000	
Establishment for sale of stamps	30				
Discount on plain paper	18,237	18,000	18,000	18,000	
Stamp paper supplied from Central Stores	3,03,190	3,68,000	3,33,000	3,40,000	
Grand Total	7,28,918	8,04,000	7,53,001	7,60,000	
Provincial share	3,43,686	6,08,000	5,65,000	3,90,000	Provincial share reduced from 4 to 3 under the new settlement.

7.—Excise—

	Rs.	Rs.	Rs.	Rs.	
Superintendence	80,358	81,000	77,000	79,000	
Presidency establishment—					
Calcutta Collectorate	80,927	66,000	65,000	66,000	
Inspection and Prevention		27,000	29,000	29,000	
District Executive establishment—					
Badr establishment	1,16,537	1,36,144	4,90,000	1,26,616	Increase based on the actuals of 12 months ending 30th September 1903.
Inspection and prevention	2,31,479	2,20,000		2,29,238	
Allowances	1,25,539	1,32,000		1,28,300	
For rounding		4,86,400 + 600		4,91,532 + 458	
Total		4,89,000		4,93,000	
Distilleries—					
Presidency establishment	7,956	10,500	8,000	10,000	
District establishment	1,33,754	1,33,500	1,31,000	1,42,000	
Total	7,76,238	8,12,000	8,00,000	8,20,000	
Provincial share (one-half)	3,97,764	4,06,000	4,00,000	3,60,000	Provincial share reduced from 4 to 3, the from 1902-1903.

8.—Provincial Rates—

	1902-1903.	1903-1904.	1904-1905.	
Collection of rates and cesses	3,03,944	3,24,000	3,12,000	3,24,000
Valuation and revaluation	1,79,877	1,98,000	1,44,000	1,67,000
Total	4,83,821	5,22,000	4,56,000	4,91,000
Deduct—Proportion debitable to Local for cost of road-cess collection (1/3 of gross charges)	3,19,535	3,63,000	3,04,000	3,23,000
Deduct—1/3 share of recoveries on account of collection of arrears cesses	46,328	60,000	43,000	54,000
Deduct—Contribution for pension of the cess-collecting establishment (1/3 of the pay)	9,641	9,000	9,000	10,000
Deduct—Amount of road-cess refunds		5,000		
Total	1,08,445	1,30,000	1,00,000	1,04,000

Reduced with reference to the average expenditure of the past three years. Estimate framed according to requirements.

Revised based on the actuals of nine months. The decrease is due to smaller process-serving charges and to the additional provision for revaluation not having been utilized.

The adjustment is now made under Melunds.

9.—Customs—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Calcutta—					
Salaries	Rs. 67,145	Rs. 65,400	Rs. 67,000	Rs.	
Collector's establishment	1,76,625	2,00,050	1,77,000	.....
Appraising	53,235	87,100	84,000	.....
Preventive	3,46,997	2,55,000	3,49,300	.....
Allowances	1,22,968	1,64,000	1,23,000	.....
Supplies and services	27,060	27,550	22,000	.....
Contingencies	26,703	23,000	28,000	.....
Total Calcutta	8,80,729	9,61,000	9,10,300	.....
Balasore	6,815	6,000	7,000	.....
Chittagong	31,050	24,000	32,000	.....
Cuttack	5,963	6,200	8,000	.....
Dacca	692	700	700	.....
Puri	1,711	1,500	2,000	.....
GRAND TOTAL	8,95,960	10,00,000	9,60,000	.....	Revised based on the first nine months' actuals of the year. Made wholly Imperial under the new settlement.

10.—Assessed Taxes—

Calcutta establishment	75,707	70,000	77,000	73,000	Decrease owing to the reduction in establishment consequent on the reduction in the number of assessors.
District	1,25,479	1,27,000	1,09,000	91,000	
Total	2,01,186	2,06,000	1,86,000	1,64,000	
Provincial share one-half	1,00,593	1,03,000	93,000	41,000	Provincial share reduced from $\frac{1}{2}$ to $\frac{1}{4}$ from 1904-1905.

11.—Forests—

A.—Conservancy and Works.					
I.—Timber and other produce removed from the forests by Government agency	61,674	1,10,700	1,17,700	1,23,000	
II.—Timber and other produce removed from forests by consumers or purchasers	63,214	60,200		70,800	
III.—Drift, wall-wood and confiscated forest produce	3,450	3,000	3,100	3,000	
V.—Rent of leased forests and payments to shareholders in forests managed by Government	18,578	.....	.....	.....	No payment of profits from the Porahat forests will be due.
VI.—Live-stock, stores, tools and plant	20,370	18,600	15,400	19,000	Revised includes provision for the purchase of a house in Chittagong for residence and office of Divisional Officer.
VII.—Communications and buildings	59,714	99,400	1,10,100	89,400	
VIII.—Organisation, improvement and extension of forests	64,000	70,200	70,800	94,000	The increase is due to increases in reservation and delimitation in Chittagong and for creeper cutting.
IX.—Miscellaneous	4,804	6,100	5,900	6,800	
Total A.—Conservancy and Works	2,95,399	3,71,000	3,32,000	4,06,000	
B.—Establishments.					
I.—Salaries	2,79,521	2,85,900	2,84,000	2,99,000	
II.—Travelling allowances	47,378	48,000	48,000	49,000	
III.—Contingencies	15,716	15,100	15,000	16,000	
Total B.—Establishments	3,42,615	3,49,000	3,47,000	3,64,000	
GRAND TOTAL	6,38,014	7,20,000	6,80,000	7,70,000	
Provincial share	3,19,007	3,60,000	3,40,000	1,90,000	Provincial share reduced from $\frac{1}{2}$ to $\frac{1}{4}$ from 1904-05.

12.—Registration—

HEADS.	1901-1902.	1902-1903.		1903-1904.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superintendence	Rs. 12,000	Rs. 55,000	Rs. 55,000	Rs. 55,000	
District charges—					
Calcutta	51,777	22,000	21,000	22,500	Funds include a provision of Rs. 8,000 to meet the cost of remitting money to head-quarters, a charge which has hitherto been paid by Sub-Registrars.
Special Sub-Registrars	2,11,906	2,22,000	2,17,000	2,20,000	
Rural Sub-Registrars	6,10,000	6,50,000	6,01,000	6,02,000	The budget includes Rs. 2,000 for additional expenditure that might be incurred on account of new registration offices that will be erected during the year.
De-officio Sub-Registrars	1,400	1,500	2,000	1,500	
Add—For founding ... ..	.....	.....	.....	500	
Total district charges	9,00,000	1,00,000	9,01,000	9,18,000	
GRAND TOTAL	9,22,630	9,00,000	9,54,000	9,70,000	Revised based on the first nine months' actuals of the year.
Provincial share (one-half)	4,70,315	4,50,000	4,77,000	4,70,000	Made wholly Provincial from 1904-1905.

13.—Interest on Ordinary Debt—

Interest on Provincial Advance and Loan Account..	2,01,872	2,00,000	2,01,000	2,33,000	Based on the estimated mean outstanding balance of loans carrying interest at 3½ per cent. per annum.
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15.—Post Office—

District Post Charges	2,031	6,000	5,000	Made Imperial from 1904-1905.
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18.—General Administration—

Salary of Lieutenant-Governor	1,02,467	90,000	1,00,000	90,000	The increase in the Revised is due to the payment of the arrears salary of the late Sir John Woodburn and to the Chief Commissioner of Assam having drawn his pay from 1st to 20th July 1903 in Calcutta.
Staff and household of Lieutenant-Governor	4,37,024	44,000	28,000	75,000	The increase is due to the higher rate of Household Allowance of His Honour the Lieutenant-Governor and the expenditure on Rates and Taxes having been debited to this head instead of to Tour grant.
Tour and establishment grant ... ..	.....	.....	24,000	40,000	This represents the fixed contract grant for tour expenses and petty household establishment of His Honour the Lieutenant-Governor. Revised includes an adjustment of Rs. 14,000 for purchase of furniture and tents for His Honour's use.
Tour expenses	20,240	55,000	4,000	4,000	The decrease is nominal and is due to change in the classification in the accounts. Provision has been made here by transfer of a portion of the amount provided for under "Civil Secretariat Allowances" to meet expenses and allowances of the Secretaries and others of the Secretariat staff accompanying His Honour the Lieutenant-Governor on tour other than to and from a hill station.
Legislative Department	59,472	50,000	70,000	68,000	The increase in the Revised is due to larger expenditure under Contingencies.
Civil Secretariats	5,71,797	5,00,000	5,72,000	5,72,000	The increase in the Revised is due to salaries of officers on special duty.
Board of Revenue Commissioners	2,45,197	2,00,000	2,00,000	2,01,000	The increase in the Revised is due to privilege leave allowances and larger expenditure under Contingencies of the steam boat establishment at Chittagong and Dacca. In the budget a provision of Rs. 27,000 has been made for the cost of a new steamer for the Commissioner of the Dacca Division.
Commissioners	6,01,781	5,23,000	6,34,000	6,40,000	
Civil Office of Account and Audit	44,423	145,000	64,000	50,000	The increase is for the provision of Rs. 2,400 for the local allowance of the Examiner of Local Audit establishment as well as for small increase under travelling allowance for longer tours by the Examiner.
Total	22,01,500	17,90,000	18,70,000	18,60,000	

19 A.—Law and Justice—Courts of Law—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
High Court— Judges	Rs. 6,50,270	Rs. 7,10,000	Rs. 7,02,000	Rs. 7,52,000	The increase in the budget due to provision for an Additional Judge.
Original Side	2,16,059	2,57,000	2,45,500	2,51,000	The saving in the revised is chiefly under Salaries. The budget provides for additional establishment.
Appellate Side	2,31,117	2,44,500	2,37,700	2,67,000	Increase in the budget due to larger provision for additional establishment both permanent and temporary and contingencies.
Copyists' Establishment	81,734	81,000	83,000	84,000	
Reporters	22,345	22,400	22,400	22,400	Provision has also been made for Law Reports.
Total	12,82,554	13,15,000	12,88,000	13,54,000	
Law Officers— English Law Officers	95,528	1,00,400	91,000	90,400	The decrease in the revised is due to savings in the pay of Government pleaders and fees to pleaders in criminal cases.
Legal Remembrancer and High Court Pleaders	80,632	80,000	81,000	80,000	
Muzaffar Establishment	1,70,877	1,85,000	1,77,400	1,75,000	The decrease is for smaller provision for law pleaders in criminal cases and civil suits.
Total	2,46,037	2,72,000	2,50,000	2,50,000	
Coroner's Court	7,319	8,000	8,000	9,000	Provision has been made in budget for electric fans.
Presidency Magistrate— Calcutta Police Court	70,767	73,000	79,000	87,000	The increase in budget due to provision for an additional Presidency Magistrate and temporary establishment.
Civil and Sessions Courts— District and Sessions Judges	13,60,445	13,01,000	12,70,000	12,65,000	The decrease in the revised is under Salaries and to non-utilization of the provision for chaudhars. Budget includes provision for additional establishment.
Subordinate Judge	6,48,885	6,66,000	6,36,000	6,37,000	The provision for temporary sub-judges has been omitted from the revised and the budget.
Munsifs	17,03,622	16,94,000	17,25,000	17,10,000	Larger provisions for 4th grade munsifs and temporary establishment accounts for the increase in the revised and the budget.
Allowance	31,006	30,000	30,000	32,000	Decrease due to smaller provision for remuneration to copyists and diet of witnesses.
Supplies and Services	4,49,970	4,60,000	4,56,000	4,64,000	
Contingencies	1,47,710	1,63,000	1,50,000	1,67,000	Increase due to provision for reprint of savings in the contract print.
Process-serving Establishment	7,67,975	8,00,000	7,53,000	7,73,000	Provision made according to local requirements.
Defect—For anticipated savings					
Total	30,19,366	31,32,000	30,20,000	30,65,000	Saving in the revised is entirely under Salaries and partly under Contingencies.
Presidency Courts of Small Cause	1,63,066	1,74,000	1,61,000	1,73,000	
Criminal Courts— General Establishment	23,63,737	25,18,000	23,30,000	24,80,000	
Subdivisional Establishment	1,16,728	1,23,400	1,21,000	1,24,000	
Process-serving Establishment	1,31,999	1,36,000	1,33,000	1,39,000	Two-fifths of the total cost provided under this head and one-fifth under Land Revenue.
Tributary Mahals, Orissa	1,440			2,000	
Total	26,21,394	27,77,000	25,83,000	27,48,000	
Pleadership Examination charges	10,068	10,000	11,000	12,000	
Refunds	53,107	77,000	80,000	87,000	
Lump provision for increase of pay of ministerial establishment				2,50,000	Estimate based on actuals.
Total				1,01,50,000	
Defect—Probable savings				1,50,000	
GRAND TOTAL	36,54,790	38,30,000	36,81,000	1,00,00,000	

19B.—Jails—

HEADS.	1903-1904.	1902-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
Superintendence	52,703	52,000	55,000	53,000	
Establishments—					
Superintendents and Jailors	2,46,587	2,43,000	2,45,000	2,50,000	
Medical Establishment	38,738	38,000	39,000	38,000	
Clerical, Educational and Mechanical Estab- lishments	1,377	240	1,500	1,000	
Warder Establishment	2,10,950	2,17,780	2,12,000	2,10,000	
Menial and other Establishments	13,920	13,000	14,000	14,000	
Dietary Charges	6,02,038	6,50,000	6,31,000	6,60,000	
Hospital Charges	58,046	58,000	77,000	85,000	
Clothing and Bedding of Prisoners	1,08,778	1,00,000	80,000	96,000	
Sanitation Charges	33,821	37,000	37,500	35,000	
Charges for moving prisoners	68,761	51,000	52,000	57,000	
Miscellaneous Services and Supplies	1,11,654	1,23,840	99,000	1,08,000	Estimate based on local requirements.
Allowances	10,000	9,000	10,000	10,000	
Contingent Charges	40,434	43,000	42,000	40,000	
Extraordinary Charges for Live-stock and Tools and Plant	23,482	24,280	20,000	24,000	
Charges for Police Custody	13,073	12,500	16,000	14,000	
Deduct—For rounding					
Total Jails	17,16,943	16,99,000	16,52,000	17,07,000	
Jail Manufactures	9,73,800	11,59,000	9,53,000	9,73,000	
Refunds	253	1,000		1,000	
GRAND TOTAL	26,90,996	28,59,000	25,90,000	26,80,000	Revised based on the actuals of first nine months of 1903-1904.

20.—Police—

Presidency Police— Police Commissioner (Superintendence)	66,633	63,000	63,000	66,500	Provision has been made for the local allowances of the Deputy Commissioner of Police and for annual increment of the Commissioner of Police. The decrease in the revised is due to savings in the pay of the Police force and to the provision of Rs. 50,000 for reorganisation of the Calcutta Police not having been fully utilised.
Calcutta Police	7,69,325	8,48,000	7,54,300	8,32,500	
River Police	10,237	10,000	10,000	10,000	
Salt Police	3,412	4,000	3,500	4,000	
Police Dead-house	553	1,000	1,200	1,000	
Refunds		10,000		4,000	
Deduct—For rounding					
Total	8,51,291	9,36,000	8,34,000	9,17,000	
Municipal Police	39,039	49,000	40,000	49,000	
Superintendence	1,67,677	1,69,000	1,69,000	1,60,000	The decrease in the budget is due to the appointment of a 1st grade Assistant Superintendent of Police in charge of the Special Branch in place of a District Superintendent.
District Executive Force— Salaries	4,47,688	4,75,000	4,70,000	4,55,000	
Police Force	30,87,527	36,28,000	31,35,000	32,30,000	The decrease in the revised and budget is due to omission of lump-sum provision of 4 lakhs for Police reforms. A small sum has been included in the budget for Puri Police.
Training School for Sub-Inspectors	16,518	17,000	19,000	19,000	Revised and budget provide for revision of establishment.
Establishment	1,74,592	1,77,000	1,77,000	1,80,000	Provision has been made for increase in the pay of boat establishment and for establishment for new steam-launch for Pabna and Tippera.
Hospital charges	39,036	37,000	42,000	37,000	
Allowances	2,69,401	3,44,000	3,65,000	3,44,000	
Supplies and Services	1,32,456	1,52,000	1,70,000	1,90,000	Increase in the revised is under hire of boats, petty construction, and repairs, &c. Budget provides for larger grant for contract contingencies.
Contingencies	1,58,248	1,91,000	1,30,000	1,10,000	
Other Police	56,045	42,000	40,000	42,000	
Total	49,59,330	53,93,000	49,41,000	49,93,000	
Village Police	6,064	62,000	50,000	52,000	

20.—Police—concluded.

HEADS.	1903-1904.		1904-1905.		REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Special Police—					
South Lushai Hills Police	1,426	...	2,000	...	Transferred to Assam. Increased provision made for ordnance stores both in the revised and budget.
Bengal Military Police,	90,439	77,800	84,000	84,800	
Frontier Police, Chittagong	28,919	48,600	48,000	48,000	Increases in the budget is due to provision for additional police for Angul.
Frontier Police, Angul	28,856	25,500	29,000	33,400	
Upper Burma Police Depot	5,805	5,800	5,000	5,800	
Total	1,66,135	1,52,000	1,69,000	1,68,000	
Railway Police—					
East Indian Railway Police	55,520	60,000	60,000	60,000	
East Coast Railway Police	—1,913	1,400	.....	.....	Included in the estimates for Bengal-Nagpur Railway.
Eastern System Railway Police	89,697	92,800	95,000	1,00,000	Increase due to change of incumbent of the post of Assistant Inspector-General and to redistribution of grades.
Assam-Bengal Railway Police	5,267	6,000	4,000	4,000	Increase due to redistribution of grades.
Bengal and North-Western and Tirhut State Railway Police	7,911	12,000	9,000	12,000	
Bengal-Nagpur Railway Police	9,294	9,700	10,000	13,000	Increased provision has been made for additional Police force.
Bengal Central Railway Police	4,480	5,000	4,000	5,000	
Total	1,65,995	1,80,000	1,82,000	1,95,000	
Cattle-pounds	1,188	1,000	1,000	1,000	
Refunds	11,400	14,000	12,000	10,000	
GRAND TOTAL	63,22,195	69,86,000	64,08,000	68,50,000	

21.—Marine—

Salaries and allowances of officers and men afloat	67,531	60,300	66,000	60,000	Estimate based on local requirements. Provision has been made for the completion of the new launch for the Engineer-Surveyor's Department.
Victualling of officers and men afloat	23,823	23,100	21,000	23,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	22,120,330	1,00,000	1,46,000	1,12,000	
Purchase and hire of ships and vessels	17,878	2,15,000	15,000	9,90,000	Budget includes 5½ lakhs for the cost of a new pilot-steamers to replace the <i>Sarsuti</i> .
Pilotage and pilot establishments	6,72,900	7,03,500	6,97,000	6,81,000	Budget based on probable requirements.
Marine establishments	67,617	68,000	80,000	1,00,000	Provision has been made in the budgets for grant of overtime to shipping officer. Budget follows the actuals.
Subsidies to steam-boat companies	23,900	24,500	23,000	25,000	
Miscellaneous	98,870	60,000	87,000	81,000	Revised based on actuals.
State Yacht establishment	5,461	6,000	6,000	6,000	
Refunds	237	3,000	.....	3,000	
Total	10,63,891	12,72,000	11,00,000	17,40,000	

22.—Education—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Director	Rs. 65,443	Rs. 77,700	Rs. 80,000	Rs. 87,400	The increase in the revised is due to privilege leave allowance; and that in budget to provision for an Assistant Director.
Inspection—					
Inspector of European Schools	17,886	18,000	19,000	18,700	
Inspectors of other schools	3,36,274	3,40,000	3,20,000	3,43,300	Increase due to provision for Additional Deputy and sub-inspector and to the appointment of an Inspectress on higher pay.
Total	3,54,160	3,58,000	3,39,000	3,62,000	
Government Colleges, General—					
English Colleges—					
Aria College	3,61,680	3,96,000	3,60,000	4,37,000	The budget includes provision for extension of the Ravenshaw College.
Eden Hindu Hostel	30,010	31,600	28,000	32,000	
Bethune College	35,620	36,000	26,000	39,000	
Oriental Colleges—					
Sanskrit College	33,273	38,000	33,500	37,000	
Calcutta Madrasah	50,801	40,000	50,000	54,500	Increase in budget due to provision for hostel charges.
Elcott Madrasah Hostel	4,770	4,500	4,500	4,500	
Expenditure on petty construction and repairs	19,897	20,000	20,000	22,000	
Ditto on furniture and apparatus		5,78,100			
Deduct—For rounding		100			
Total	5,59,440	5,78,000	5,41,000	6,16,000	
Government Colleges, Professional—					
Law Colleges	10,465	9,400	9,000	9,400	
Civil Engineering College, Sibpur, Howrah	2,10,212	2,16,000	2,01,000	2,16,000	Increase in revised due to larger expenditure on chemicals and apparatus.
Expenditure on furniture and apparatus	7,041	6,000	6,000	6,000	
Apparatus required for Agricultural class					
Total	2,27,721	2,31,000	2,76,000	2,31,000	
Government Schools, General	6,47,077	7,08,000	6,03,000	7,10,000	The decrease in the revised due to provision for special grants for furniture for the Kurseong girls Boarding School, for Commercial Classes, for private schools, for assumption of charge of Northbrook School, and for opening practical and technical classes not having been utilised.
Ditto Special	2,64,072	4,48,000	3,61,000	4,48,000	The falling off in the revised is due to the grants for raising the Dacca Survey School to the status of the Bihar School of Engineering, for starting training colleges at Dacca and Hooghly, for establishment of Normal and Training Schools, for Training Institutes, for Primary School teachers and for girls not having been fully utilised.
Grants-in-aid	7,23,760	7,71,000	8,31,000	7,68,000	The larger payments of grants to Primary Schools and of building grants, and the grant for purchase of furniture for Kindergarten schools, account for the increase in the revised.
Scholarships	1,08,579	1,80,000	1,96,000	2,02,000	Budget provides for certain new scholarships.
Miscellaneous	70,010	2,08,000	79,000	64,600	The decrease in the revised is due to the non-utilisation of the grant of Rs. 1,25,000 for contribution to Provident Fund for teachers in primary schools. Budget does not repeat the grant in question.
Refunds					
Lump provision for Educational reforms	6,220	3,000	3,000	5,000	
Add—For rounding		800			
GRAND TOTAL	51,12,789	57,84,000	54,00,000	55,19,000	

24.—Medical—

HEADS.	1902-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Medical Establishment—	Rs.	Rs.	Rs.	Rs.	
Superintendence	77,018	81,000	78,000	81,000	The budget provides Rs. 1,80,000 for improvement of the Indian Medical Service.
District Medical Establishment	5,70,518	5,90,000	5,91,000	7,17,000	
Reserve Medical Officers and Subordinates	16,778	20,000	21,000	20,000	
Total ...	6,70,914	6,00,000	6,00,000	8,18,000	
Hospitals and Dispensaries—					
Presidency Hospitals and Dispensaries—					
Medical College Hospital	1,57,391	1,60,000	2,33,000	1,67,000	Increase in the revised is in equipment of the Medical College Hospital.
General Hospital	2,14,908	2,17,300	2,25,000	2,42,000	Increased provision for Supplies and Services, and Rents, Rates and Taxes, &c., accounts for the increase in budget.
Campbell Hospital	79,263	83,200	79,000	84,000	The decrease in the revised is for smaller expenditure on Supplies and Services. The increase in budget is under Salaries and Supplies and Services.
Albert Victor Asylum for Lepers	20,473	27,500	18,000	24,000	The decrease is under Supplies and Services.
Mufassal Hospitals and Dispensaries	55,304	77,000	64,000	73,000	
Grants to Mufassal Hospitals and Dispensaries	74,425	67,000	74,000	70,000	Provision has been made both in the revised and budget for larger grants caused by the increase in the number of dispensaries.
Total ...	6,01,763	6,31,000	6,53,000	6,60,000	
Sanitation and Vaccination	1,98,360	1,98,000	1,77,000	1,95,000	The decrease in the revised is under travelling allowance.
Grants for Medical purposes—					
Microscopical experiments in jails ... ..	.....	2,000	.....	.....	The decrease in the revised is due to smaller outlay in connection with plague. Estimate based on the probable requirements.
Expenses during the prevalence of plague	72,067	3,20,000	67,000	85,500	
Expenses during the prevalence of epidemics	1,516	5,000	2,000	3,000	
Expenses in connection with cholera inoculation	4,958	5,000	5,000	5,000	
Value of medical stores	3,025	1,000	0,000	3,500	
Grant to Lepet Asylum, Parulia ... ..	.....	.....	.....	4,000	
Total ...	82,066	3,33,000	80,000	1,01,000	
Medical Schools and Colleges—					
Medical College	1,77,390	1,75,000	1,60,000	1,60,000	
Medical Schools	1,81,430	1,49,000	1,32,000	1,44,000	
Total ...	3,68,820	3,24,000	3,01,000	3,24,000	
Lunatic Asylums	1,20,220	1,44,000	1,20,000	1,43,000	The decrease in the revised is for smaller expenditure under Salaries and Establishment.
Special Hospital	10,068	12,500	10,000	13,000	Increase in the revised due to entertainment of a probationary Chemical Examiner.
Chemical Examiner	25,820	37,500	40,000	48,000	
Refunds	748	1,000	1,000	1,000	
Deduct for savings ... ..	.....	.....	.....	-3,000	
GRAND TOTAL ...	20,20,383	23,70,000	21,18,000	28,00,000	

25.—Political—

HEADS.	1903-1904.		1904-1905.		REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Entertainment of Envoys and Chiefs ...	Rs. 2,581	Rs. 1,500	Rs. 2,000	Rs. 2,000	The revised includes payment of Rs. 10,500 in connection with the demarcation of the boundaries of the Udaipur State.
Darbar presents and allowances to Vakil, &c. ...	8,700	17,000	17,000	18,000	
Miscellaneous ...	8,100	8,300	18,000	8,000	
For rounding ...	.....	800	.....	.....
Total ...	9,381	22,000	38,000	28,000	

26.—Scientific and other Minor Departments—

Veterinary and Sanitation Charges ...	67,287	1,11,000	80,000	1,01,000	Smaller expenditure on the purchase of cattle and saving in the pay of Veterinary Assistants account for the decrease in the revised. The budget makes smaller provision for the purchase of cattle and petty construction and repairs, a portion of which is counter-balanced by the provision for the introduction of the Glanders and Farcy Act in Calcutta and Suburbs.
Provincial Museums ...	412	800	The charge for Darjeeling Museum is paid from the Darjeeling Improvement Fund.
Imperial Institute ...	68	800	The decrease in the revised is due to the provision of Rs. 80,000 for cattle-breeding farm at Pusa not having been fully utilized, while that in the budget is due to the omission of any provision, for grant to the Indigo Planters Association, and provision for smaller expenditure under Supplies and Services, &c., partly counter-balanced by the provision for an additional farm to demonstrate the value of irrigation and for Agricultural and Silk Experiments.
Donations to Scientific Societies ...	8,000	8,000	8,000	8,000	
Experimental Cultivation ...	71,694	1,16,800	80,000	91,000	
Orchona Plantations ...	1,76,476	2,00,000	1,81,000	1,98,000	
Public Exhibitions and Fairs ...	9,672	8,000	4,000	8,000	The decrease in the revised is due to no expenditure having been incurred for Dumsong Division.
Botanical and other Public Gardens ...	1,38,638	1,28,000	1,26,000	1,28,000	
Emigration ...	29,872	28,000	22,000	28,000	
Inspector of Factories ...	26,288	27,000	27,000	28,000	
Census ...	1,184	1,500	1,000	1,000	Budget includes provision for establishment in connection with the collection of statistics of the value of land in Calcutta.
Gazetteer, Statistical Memoirs ...	8,892	40,000	60,000	67,000	
Registration of Railway Traffic ...	8,788	8,500	8,500	9,000	
Registration of River-borne Traffic ...	8,288	8,500	4,000	8,000	
Provincial Statistics ...	17,184	23,700	17,000	23,000	Revised based on nine months actuals of the year.
Examinations ...	4,293	4,500	4,500	4,500	
Inspector of Mines ...	—3,939	13,000	3,000	.....
Miscellaneous and Refunds ...	8,373	9,500	8,500	10,000	
Add—For rounding	
Total ...	5,70,528	7,29,000	6,53,000	6,80,000	

E.—Superannuation—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
Superannuation and retired allowances	Rs. 24,16,527	Rs. 25,00,000	Rs. 23,12,000	Rs. 20,00,000	Increased provision made to meet the annual growth of expenditure. Based on actuals.
Compassionate allowances	15,556	15,000	15,000	15,000	
Gratuities	6,983	9,000	11,000	10,000	
Marine Department Pensions	22,675	30,000	30,000	32,000	
Refunds	200	.....	.....	.....
Total	24,71,941	25,00,000	23,68,000	20,57,000	

30.—Stationery and Printing—

Stationery Office at the Presidency	1,96,479	1,03,000	1,79,000	2,13,000	Decrease in the revised is due to the additional provision for the revision of establishment of the office of the Superintendent of Stationery not having been fully utilized. Budget repeats the provision for establishment and makes a further provision for Supplies and Services, &c.
Do. purchased in the country	81,721	64,000	60,000	64,000	
Government Presses	4,01,664	2,93,000	3,68,000	4,04,000	Increase in budget is due to larger provision for piece-hands, extra temporary establishment, overtime allowance for Bengal Secretary Press.
Printing at Private Presses	898	2,000	1,000	1,000	
Stationery supplied from Central Stores	7,11,940	6,00,000	7,00,000	7,00,000	Figures as proposed by the Superintendent of Stationery in view of actual requirements both in revised and budget have been adopted.
Refunds	691	2,000	1,000	1,000	
Total	13,78,533	12,64,000	13,22,000	13,83,000	Revised based on actuals.

32.—Miscellaneous—

Travelling allowances to officers attending examinations	3,835	2,000	3,000	4,000	The increase in budget is under Khedda establishment. The increase in the revised is due to expenditure on account of revision of the Bengal Famine Code. The budget provides for charges in connection with the examination and arrangement of Government records. The large increase in the revised is due to remission of Gekko loan under the orders of the Viceroy. The actuals include the remission of Rs. 40,000 being the amount misappropriated by the late Commissioner of the Sundarbans.
Subscription to periodicals	25,000	4,000	5,000	5,000	
Rewards for proficiency in Oriental languages, and allowance to Language Examination Committee	9,010	6,000	6,000	9,000	
Cost of books and publications	660	1,000	1,000	1,000	
Donations for charitable purposes	1,07,539	1,23,000	1,20,000	1,23,000	
Charges on account of European vagrants	6,112	7,000	4,000	7,000	
Rewards for destruction of wild animals	7,558	10,000	8,000	8,000	
Petty establishments	23,223	23,700	30,000	35,000	
Special Commissions of Enquiry	18,804	5,000	12,000	20,000	
Irrecoverable temporary loans written off	5,243	6,000	12,000	6,000	
Charges for search of hidden treasure	89	.....	.....	.....
Rents, Rates, and Taxes	23,632	24,000	32,000	34,000	
Contributions	2,726	4,000	90,000	4,000	
Miscellaneous and unforeseen charges	55,397	10,000	1,000	5,000	
Miscellaneous refunds	6,555	12,000	10,000	9,000	
Coronation celebration charges	25,051	.....	.....	.....
Total	3,50,261	1,89,000	3,40,000	2,72,000	

42.—Irrigation—Major Works—(Working Expenses)—

Orissa Canal	2,61,483	4,15,000	3,93,167	4,01,000	Revised based on the actual expenditure of eight months of 1903-1904, while the estimate is based on local requirements.
Madanapore Canal	1,44,522	1,80,000	1,31,373	1,57,000	
Hijili Tidal Canals	24,685	30,000	23,312	30,000	
Bone Canals	5,37,716	6,00,000	5,25,580	5,85,000	
Do. Deduct—For rounding ... ..	.....	.....	-441	.....
Total	10,08,355	12,25,000	10,73,000	11,74,000	

43.—Irrigation—Major Works—(Interest on Debt)—

Interest	24,63,224	24,55,000	24,53,000	24,55,000	
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43.—Minor Works and Navigation—

HEADS.	1903-1903.	1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.	
1	2	3	4	5	6
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.					
IRRIGATION AND NAVIGATION WORKS.					
<i>Works for which Capital and Revenue Accounts are kept.</i>					
CAPITAL.					
<i>Works in Progress.</i>					
Midnapore Canal	2,300		900		This budget is mostly for the Dudhai Canal. This includes Rs. 11,126 for purchasing a residence for the Executive Engineer, East Sone Division, at Bankipore.
Orissa Canals	45,643	63,300	58,400	17,000	
Sone Canals	6		19,186		
Damodar Project	-1,300				The actuals represent expenditure on Madaripore baid route. The budget for 1903-1904 included Rs. 8,00,000 for a suction dredger for use in the rivers and navigable channels of Bengal on which no expenditure has been incurred during the year. The budget includes Rs. 25,000 for the Bhat Bridge and the balance is for the Madaripore baid route and other works.
Saran Canals	2,710		2,600		
Calcutta and Eastern Canals	2,63,367	7,73,000	4,95,500	1,55,000	
Total Capital	4,13,223	8,36,300	5,55,586	1,73,000	
REVENUE.					
Orissa Coast Canal	64,028	69,000	57,029	50,000	
Saran Canals	5,223	1,800	2,500	4,000	
Calcutta and Eastern Canals	2,31,065	2,58,000	2,92,484	2,77,000	
Total Revenue	2,78,316	3,08,800	3,53,013	3,31,000	
Total Works for which Capital and Revenue accounts are kept	6,91,539	11,45,100	9,08,599	5,04,000	
<i>Works for which only Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Nadia Rivers	1,15,618	1,48,000	1,15,638	1,05,500	
Ganghatta and Buxi Khals	601	520	500	1,200	
Total Works for which only Revenue accounts are kept	1,16,219	1,48,520	1,16,138	1,06,700	
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Eden Canal	89,711	30,300	78,559	80,300	
Tour Canal					
Midnapore Canal	10,916				
Total Works for which neither Capital nor Revenue accounts are kept	50,037	30,300	78,559	80,300	
Total Irrigation and Navigation Works	8,58,585	13,23,900	11,03,583	6,90,000	
AGRICULTURAL AND DRAINAGE WORKS.					
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>					
WORKS IN PROGRESS.					
Government embankments and works for the improvement of Government and escheated estates	6,13,023	6,31,000	6,91,976	6,91,000	
Midnapore takavi embankments under contract	50,362				
Gaudak takavi embankments under contract	88,694				
Works in charge of Civil Officers	11,193				
Total Agricultural	7,43,272	6,31,000	6,91,976	6,91,000	
Total			17,93,559		
Deduct—For rounding			555		
Total in charge of the Public Works Department	10,06,847	19,55,000	17,95,000	13,81,000	
IN CHARGE OF CIVIL OFFICERS.					
Embankments under the contract system—					
Establishments	1,454	1,453		1,453	
Contingencies	95	48		48	
Maintenance charges of the Howrah and Rajapur drainages	2,781	2,764		2,776	
Allowances	3	100		100	
Refunds	224				
Add—For rounding		4,364		4,370	
Total in charge of the Civil Department	4,527	5,900	5,000	5,000	
GRAND TOTAL	10,11,374	19,65,900	18,00,000	13,86,000	

45.—Civil Works—

HEADS.	1902-1903.		1903-1904.		1904-1905.	REMARKS.
	Actuals.	Sanctioned estimate.	Revised.	Budget.		
1	2	3	4	5	6	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.						
Original Works.						
Civil Buildings	...	{ In progress	...	...	...
	...	{ Not commenced	...	...	...
Communications	...	{ In progress	...	...	...
	...	{ Not commenced	...	...	...
Miscellaneous Public Improvements	...	{ In progress	...	...	...
	...	{ Not commenced	...	...	...
Total	
Repairs.						
Civil Buildings	
Communications	
Miscellaneous Public Improvements	
Total	
Establishment	
Tools and Plant	
Stock and Suspense	
Total in charge of Public Works Department	
IN CHARGE OF THE CIVIL DEPARTMENT.						
Ferry charges	
refunds	
Staging bungalows	
Encamping grounds	
Contributions in aid of Excluded Local Funds and Municipalities	
Reserve for Police buildings and other purposes	
Total in charge of Civil Department	
GRAND TOTAL	

The decrease in revised is due chiefly to provision for grants for new burial grounds having been omitted, and is partly counterbalanced by a grant of Rs. 10,000 to Kurecong Improvement Fund, of Rs. 6,600 to Chittagong Municipality for the erection of an out-door dispensary, and of Rs. 5,000 each to Chapra and Puri Municipalities for general improvements and drainage.

Contributions from Provincial to Local.

[The figures are in thousands.]

HEADS.	ACTUALS, 1902-1903.		1903-1904.				BUDGET, 1904-1905.		REMARKS.
			BUDGET.		REVISED.				
	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	Receipts.	Charges.	
1	2	3	4	5	6	7	8	9	10
Land Revenue	Rs.	Rs. 15	Rs.	Rs. 11	Rs.	Rs. 27	Rs.	Rs. 10	Revised includes larger grants for improvements in the South Parganas.
Provincial Rates				1		1		1	
Post Office				12		12		12	
General Administration...		13		24		24		24	
Police	4,33	24	4,33	24	4,33	24	4,33	24	
Education	27	12, 11	27	16, 61	27	16, 65	27	16, 61	
Medical		15		9		9		9	
Scientific and other Minor Departments		3		12		10		12	
Stationery and Printing		18		18		18		18	
Civil Works	2, 04	14, 12	2, 04	9, 23	2, 04	9, 20	2, 04	5, 23	The decrease in the budget is for smaller grants for roads.
Miscellaneous		33		3		3		3	
Total	7, 54	27, 44	7, 54	27, 04	7, 54	26, 90	7, 54	22, 83	
Net		19, 90		19, 50		19, 36		15, 29	

THE BENGAL LOCAL SELF-GOVERNMENT (AMENDMENT) BILL,
1904.

The Hon'ble MR. SHIRRES moved for leave to introduce a Bill to amend the Bengal Local Self-Government Act of 1885.

The motion was put and agreed to.

The Hon'ble MR. SHIRRES introduced the Bill and moved that it be read in Council. He said :—

“ It is usual when a Bill of so much importance as this is introduced that the Member in charge of it should explain the amendments which it proposes in greater or less detail. In the present case, however, the Statement of Objects and Reasons is very full and complete, and I shall not take up the time of the Council long. When an important Act, such as the Local Self-Government Act, is passed into law, no long time elapses before proposals for amendment are made to the Local Government. Most of these are on trivial points, or on technical points relating to matters of drafting. Each of them, however, is carefully enquired into, and if the proposal is found to be sound and is approved of, an order is passed that it should be brought up when the Bill comes up for amendment. As years pass on, other such small unimportant amendments accumulate until the mass of them becomes so large as to justify legislation, or else after some years some important reform or amendment is proposed, which is sufficient to turn the scale and a Bill is brought forward in the Council. This is the history of most of these amending Acts, and this is the history of this Act. An examination of the Statement of Objects and Reasons will show that almost all the amendments are of the former kind: most of them have to do with the drafting or with not very important points.

“ Two important amendments of the latter kind however are proposed, and I shall confine my observations to them. The earliest of these in point of time is a proposal to enable District Boards to pay for the cost of bridges built subsequent to the passing of the Act by levying tolls on them.

“ The other is a measure for giving greater power and responsibility to District Boards in connection with the construction of light tramways or railways.

“ Tolls in Bengal were abolished, I think, in the end of the year 1879-80, and only a few years had elapsed when the proposal to empower local bodies to levy tolls on bridges was discussed by the local officers. I arrived in this country at the end of 1882, and in the following year it was certainly under discussion. The Government of Bengal were, however, at that time so deeply impressed with the evils of tolls that they were very unwilling to go back upon the principle which they had laid down to any extent. They did do so in the case of Municipalities, but in the case of District Boards we had to wait until a new generation grew up which was prepared for the change. The most extreme case, a case in which everyone will admit the proposal to be justifiable, occurs when a District Board is in possession of a ferry which yields considerable revenue. It would not yield a considerable revenue unless it was on an important route. If, however, a District Board builds a bridge, it not only loses the revenue which it derived from the ferry, but it has at the same time to pay out money for the construction of the bridge. The consequence of this is that throughout the greater part of the Province the roads are very badly provided with bridges. This is also aggravated to some extent by the fact that when District Boards during periods of famine or scarcity begin to make roads, they do not at the same time make bridges, because bridge-work requires very little labour, whereas road-making does require a large amount of labour.

In the Bill it is not proposed to confine the power of the Local Boards to levying tolls in cases in which ferries have been replaced by bridges, but they are to be empowered to levy tolls in all cases in which they build bridges after the passing of the Act.

“ The other important amendments relate to giving a greater measure of financial autonomy to District Boards in regard to the matter of guaranteeing light railways. At present District Boards have nominally power to give

such guarantees, but practically they have not. The reason for this will be gathered from a concrete case. Supposing that in a district a light railway is made for 25 lakhs of rupees, and the District Board guarantees four *per cent.* on this, that is one lakh of rupees a year. It may possibly happen that the rails are constantly washed away by flood and that large sums of money have to be expended for the re-construction of the line. Or it may happen that the value of the project was over-estimated, and that the returns do not justify it. The very worst that could happen is that the railway will have to be abandoned. Then the District Board becomes liable for the annual payment of a lakh of rupees. There are not more than one or two District Boards in the province which could afford to pay a lakh of rupees without so crippling the administration entrusted to them that Government would be compelled to step in. In other words, the burden would fall not upon the District Board but upon the Government. That being so, the Government looks at the matter from its own point of view and does not leave the decision with the District Board.

"It is not so in all provinces. In Madras, the District Boards have not imposed taxation to the full limit which the law empowers them to do. Consequently there is a reserve power which enables them to give a guarantee. In this Bill it is proposed to create for District Boards specific reserve power for taxation which will enable them to give a guarantee. The sections of the Bill which relate to this are 46A, 46B, 46C, 46D and 46E. It will be seen that these sections provide that if a District Board is disposed to give such a guarantee, it must agree to taxation being raised when it gives the guarantee and the order which actually imposes taxation is passed by the Lieutenant-Governor. This is to avoid the practical difficulty which would probably arise if the guarantee were given by the District Board, and some years later the District Board were called upon to pay the money. In such a case the District Board which was called on to carry out the guarantee might be differently constituted from that which gave the guarantee, and it might be very difficult to get together a quorum which would vote for imposing taxation. Therefore whenever they have to give a guarantee they have to decide whether they agree to taxation; if they are not disposed to do this, then the whole proposal drops. I may observe that a precedent for such permissive taxation is to be found in the Drainage Act.

"I have only one other remark to make, and that is that the Act very strictly limits the power of the Lieutenant-Governor in regard to such taxation, and lays down that no more taxation shall be imposed than is absolutely necessary for the purpose of securing the guarantee, and that as soon as the guarantee is fulfilled the taxation shall cease.

"These are all the remarks I have to make regarding the amendments which are in the Bill. After the Bill was drawn up and submitted to the Government of India some further amendments were received, and possibly some more may be received hereafter, but these can be dealt with when the Bill is referred to a Select Committee. The Bill has been introduced at the end of the legislative session, but it is not proposed to proceed with it to the Select Committee stage till, in all probability, the next cold weather. The object of introducing it now is that full publicity may be given to it, and that the Government may have full time to consider all the objections which may be submitted in regard to it."

The motion was put and agreed to, and the Bill was read accordingly.

The Council was then adjourned to Wednesday, the 6th April, 1904, at 11 A.M.

CALCUTTA :

The 29th March, 1904.

F. G. WIGLEY,

Secretary to the Bengal Council.



The Calcutta Gazette

WEDNESDAY, APRIL 13, 1904.

PART IVA.

Proceedings of the Bengal Legislative Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

*Abstract of the Proceedings of the Council of the Lieutenant-Governor of Bengal,
assembled under the provisions of the Indian Councils Acts, 1861 and 1892.*

The Council met in the Council Chamber on Wednesday, the 6th April, 1904, at 11 A.M.

Present:

The Hon'ble SIR ANDREW FRASER, K.C.S.I., Lieutenant-Governor of Bengal, *presiding*.

The Hon'ble MR. C. E. BUCKLAND, C.I.E.

The Hon'ble MR. H. SAVAGE.

The Hon'ble MR. B. L. GUPTA.

The Hon'ble MR. W. C. MACPHERSON, C.S.I.

The Hon'ble MR. D. B. HORN.

The Hon'ble MR. L. P. SHIRRES.

The Hon'ble MR. A. EARLE.

The Hon'ble MR. T. K. GHOSE.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR.

The Hon'ble RAI TARINI PERSHAD, BAHADUR.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA, M.A., D.L., F.R.A.S., F.R.S.E.

The Hon'ble BABU BHUPENDRA NATH BASU, M.A., B.L.

The Hon'ble BABU SALIGRAM SINGH.

The Hon'ble MR. C. F. LARMOUR.

The Hon'ble MR. A. A. APCAR.

NEW MEMBERS.

The Hon'ble MR. SAVAGE and the Hon'ble MR. APCAR took their seats in Council.

QUESTIONS AND ANSWERS.

BOOKS FOR MIDDLE SCHOOLS.

The Hon'ble DR. ASUTOSH MUKHOPADHYAYA asked :—

Has the attention of the Government been drawn to the fact, that although Circular No. 58 (30th March, 1897) of the Director of Public Instruction lays down that the Middle Schools Session should commence on the 1st October, the list of books for these schools is not notified in the Gazette till November?

Is the Government aware that this arrangement not only interferes with the courses of study in these schools, but also entails hardship and inconvenience to authors whose books are prescribed?

Will the Government be pleased to issue orders so that the list of books for middle and primary schools may be published about June, or, in any event, some reasonable time before the session commences?

The Hon'ble MR. EARLE replied—

“The Circular referred to by the Hon'ble Member does not lay down that the Middle School Session should commence on the 1st October, but that it should be held to commence from that date for the purpose of deciding on the eligibility of candidates to appear at the Middle Scholarship Examination. As a matter of fact, the scholastic year in Middle Schools does not usually begin till towards the end of October or the beginning of November; while in High Schools, in which the Middle School courses are taught, it does not commence till January or February. However that may be, it is very desirable that the list of books for the Middle School courses, which has hitherto been published at the end of October or the beginning of November, should be published at an earlier date. Arrangements will accordingly be made by the Director of Public Instruction to issue it in future early in August. It is understood that orders to this effect will give satisfaction.”

THE BENGAL FINANCIAL STATEMENT FOR 1904-1905.

The Hon'ble MAULVI SERAJ-UL-ISLAM, KHAN BAHADUR, said :—“With Your Honour's permission, I will submit a few observations in connection with the Financial Statement laid before the Council.

“It is a matter of congratulation that, in spite of the unsatisfactory rainfall, the actual ordinary revenue of the current year is likely to be better than the estimate by Rs. 2,24,000, though this increase will be reduced by Rs. 1,10,000 by the reduction in the opening balance.

“On behalf of the people of Chittagong, may I be allowed to express our feelings of gratitude for the assignment of Rs. 87,000 from Imperial Revenues in the shape of the remission, which was sanctioned by His Excellency the Viceroy during his recent visit to the port, of the unpaid balance of a loan taken by the Port Commissioners of Chittagong.

“In the revised Budget for the current year a saving of Rs. 2,52,000 is shown as being due to a smaller outlay on preventive measures against Plague; and in the Budget Estimate for 1904-1905, provision has been made for Rs. 85,500 only, against the provision of Rs. 3,20,000 in the Budget of the current year, on account of Plague. I must congratulate the Government on the prospect of reduction of expenditure under this head. I hope that plague will die out before long, and that all extraordinary expenditure on this account may cease altogether; but, until then, if the expenditure on preventive measures be met in the Mufassal out of the Provincial Revenues, I may be permitted to urge on behalf of the Corporation of Calcutta, of which I have the honour to be a member, that the rate-payers of Calcutta do not understand why the expenditure of the Corporation

should not also be met by a contribution from the Provincial Revenues of this Government. Out of their not very extensive funds, the Corporation has had to budget for Rs. 1,10,445 on account of Plague expenditure for 1904-1905, Rs. 90,000 of which has to be paid out of ordinary revenue.

"I may remind the Council that a contribution of Rs. 2,50,000 was made by this Government in 1899-1900, when the revenue funds of the Corporation were in a far more satisfactory condition than at present. Contributions were then discontinued, because the Government of India as well as the Local Government considered that the annual revenue funds of the Corporation were capable of bearing a portion of this extraordinary burden and that the balance should be provided by borrowing from the public, loans and interest being met out of the same overburdened revenue funds. The Local Government, in consultation with the Government of India, was, however, pleased not only to discontinue the contribution from the Provincial Revenues, but also to refuse sanction to any further borrowing on this account; and thus the revenue funds of the Corporation are now overburdened to meet all expenditure for measures against plague. If in the year 1899-1900, when the Corporation had a surplus, the Government was justified in contributing Rs. 2,50,000 towards the plague expenditure of the Corporation, then I submit that the Government is far more justified in relieving the Corporation of a portion of its extraordinary burden of plague expenditure in 1904-1905 when the revenue funds of the Corporation require replenishing.

"The people of Bengal are undoubtedly much beholden to Government for allotting the large sum of Rs. 7,66,000 for improving the prospects of the hitherto poorly-paid ministerial officers, for providing for the appointment of an Additional Judge in the High Court, and for adding a large number of officers to the Provincial Subordinate Executive Service. The reforms proposed to be introduced in the Calcutta Police by allotment of Rs. 50,000, will, it is hoped, be appreciated by the Calcutta public.

"It is a matter of regret that the new Provincial Settlement has necessitated the stoppage of the special annual grant of Rs. 5,00,000 to District Funds for the improvement of Communications. It may be hoped that means will be found in the near future at least to resuscitate, if not to increase, the annual grant for so useful a purpose.

"It is a well-known fact that malarial fever has proved a great scourge in Lower Bengal, and the matter has been under the serious consideration of Government for some time past. Expert advisers of Government have often pointed to the necessity of having efficient drainage as one of the most important means of minimising the baneful effects of this fell disease. I would therefore take the liberty of suggesting that a reasonable sum be allotted for the purpose of making an experiment in the efficient drainage of the riparian and other villages round Calcutta."

The Hon'ble Dr. ASUTOSH MUKHOPADHYAYA said:—"I desire to offer my sincerest congratulations to the Hon'ble the Financial Secretary for the eminently satisfactory Financial Statement which he has presented to this Council, and the lucid manner in which he has explained the effect of the new Provincial Settlements upon the finances of the Local Government.

"The new Settlement has been regarded with some misgivings by well-informed persons, but I am unable to share the doubt which they have expressed. So far as I can judge, upon a careful examination of the history of Provincial Finance, the system hitherto in force has been defective in, at least, two directions: in the first place, a periodical revision necessarily interferes with the continuity of Provincial Finance; and, in the second place, it distinctly tends to encourage extravagance rather than economy. Under the new system, Provincial Finance acquires, relatively speaking, a larger amount of stability, and, so far as I can make out, the Provincial Government is likely to be benefited ultimately, inasmuch as it will not be open to the Imperial Government to appropriate and absorb any possible balance at the end of every five-year term. Of course, the character of permanency which is thus impressed upon the Provincial Settlement, is merely relative, in as much as

the Imperial Government reserves to itself the power of revision as occasion may require; in other words, the difference between the old and the new system is, that under the old system the Settlement must necessarily be terminated and re-constructed once in five years; under the new system, the Settlement is to continue unaltered till changes are rendered necessary by reason of variations in the surrounding circumstances.

"It has been apprehended by some that as the Settlement is described to be permanent, if there is any growth of provincial expenditure not covered by a corresponding growth of the provincial revenues, the deficit must necessarily be met by the imposition of additional taxes or cesses. So far as I can make out, this apprehension does not seem to me to be well-founded. The Government of India reserves to itself the power to revise the Settlement whenever necessity may demand it, not merely in the interest of the Imperial Government itself, but also in the interest of the Provincial Government. It is expressly stated that the intention of the Government of India is to exercise this power, when the variations from the initial relative standards of provincial revenue and expenditure have, over a substantial term of years, been so great as to result in unfairness, either to the Provincial Government concerned, or to the Government of India, or to other Provincial Governments. The Government of India may also revise the Provincial Settlements when confronted with the alternatives of either imposing additional taxation or of seeking assistance from the Provinces. It seems to me, therefore, that the new system possesses stability as well as elasticity, and I have little doubt that if it is worked fairly and reasonably, it will be found, as years pass on, to be beneficial to the Provincial Government, and a distinct improvement upon the system which has just come to an end. I do not desire to offer any criticisms upon the details of revenue and expenditure assigned under the new Settlement, because, it would be somewhat premature to discuss whether the distribution will be found ultimately to the advantage of the Provincial Government.

"As to the details of the Financial Statement, they indicate, on the part of the Government, a desire and an endeavour to carry out reforms where they are urgently needed. It would be idle to assert that the distribution will please everybody. But I venture to think that it may rightly be pointed out that the claims of different sections of the community have been liberally considered.

"So far as the subject of Education is concerned, the distribution appears to be, on the whole, satisfactory, subject to one reservation which I will presently explain. For the last two years I have contended before this Council, that if the Provincial Educational Service and the Subordinate Educational Service are to be efficiently manned and organised, the prospects of the Department must be considerably improved. It is a distinct disappointment to me that no effective action has yet been taken in this direction. As I have repeatedly pointed out, the initial pay is too low, and the number of appointments in the higher grades too few. It is idle to expect that a distinguished graduate of the local University will prefer an appointment in the Education Service when the Government offers him appointment in the Judicial or Executive Service upon terms which are distinctly more advantageous. If the Education Service be placed upon substantially the same footing as the Judicial or the Executive, I have no doubt the more scholarly among our graduates will naturally seek employment under the Education Department. The matter is one of great urgency and importance; and I earnestly trust that it will receive, at Your Honour's hands, the consideration which it deserves.

"Before I leave the subject of Education, I desire to make a pointed reference to the subject of the reduction of Government scholarships both in number and amount. The figures in relation to this matter are fully set out in the answer which was given to my question put in this Council on the 14th of August last; and I do not propose to repeat them here. I state, without any hesitation, that the reduction which has been effected is a matter of the deepest regret; and there does not, in my judgment, seem to be any justification for the course adopted. The reason which has been assigned is certainly an extraordinary one: it is pointed out that the amount which has been hitherto spent on junior and senior scholarships in Bengal has exceeded the two *per cent.* limit fixed by the Education Commission of 1881. I will not pause to inquire by whom this

brilliant, but somewhat belated, discovery has been made. But are we quite sure that we have made no progress in Education since 1881, and are we equally sure that all the other recommendations of the famous Commission of 1881 have been religiously observed and followed? It seems to me that if the recommendation of the Commission has been ignored for twenty years, it might well have been allowed to lie buried and forgotten for a longer period; in any event, if it was obligatory upon this Government to act up to this particular recommendation, the Educational expenditure ought to have been so increased and regulated as to allow the number and value of scholarships to continue according to the scale which has hitherto prevailed.

"The Hon'ble Mr. Earle pointed out that the amount set free by this reduction was only Rs. 14,376 *per annum*, and had been allotted for the creation of additional primary scholarships. It is obvious that the amount so set free is from the Government point of view an insignificant sum; but the hardship caused by the reduction is very substantial upon poor students. I will illustrate it by one concrete example: under the old system, an indigent student—and there are many such in this country—who obtained a 1st grade junior scholarship of Rs. 20 a month might easily be educated at the Presidency College, where the College fees for junior scholarship holders is Rs. 10, leaving a sum of Rs. 10 for the maintenance of the student. Under the present system, the scholarship is reduced to Rs. 16, which would leave Rs. 6 for the maintenance of the student.

"Then, again, under the old system, the value of the 3rd-grade junior scholarship being Rs. 10 a month, the College fee was fixed for all junior scholarship holders at Rs. 10. The value of the scholarship is now reduced to Rs. 8, but the College fee is maintained at Rs. 10. I asked the Government to consider whether the College fee should not be reduced for those who receive stipends, and I was told in reply that no change can be made. When the Government refuses to make the reduction, one must assume that there are grounds for the decision; but, I will add this without hesitation, that this declaration is inconsistent with the avowed policy of the Government to encourage Education, specially among students of ability and distinction, but of limited means. I earnestly appeal to Your Honour, on behalf of the poor students of this Province, to examine the whole question of junior and senior scholarships, and to afford them such relief as may be found possible under the circumstances.

"In dealing, Sir, at some length with the subject of Education, I have been perhaps encroaching upon the Province which rightly belongs to my Hon'ble friend who represents the University. I will, therefore, turn, for a moment, to the interests of the Great City, the Municipal Corporation of which I have the honour to represent in this Council. It must have been a source of great satisfaction to every individual who is interested in the improvement of the City of Calcutta that the Improvement Scheme has, under Your Honour's administration, assumed shape and is within a measurable distance of being an actuality; but for Your Honour's statesmanlike intervention, we might still have been in the happy position of deliberation, correspondence and discussion; and we owe it entirely to Your Honour's efforts, that an initial grant of 50 lakhs of rupees has actually been made for the initiation and promotion of the Improvement Scheme.

"But, Sir, though this grant may be described as princely, and is a matter for sincere congratulation, I cannot conceal my conviction that the relation between the Imperial Government and the City of Calcutta has in the past been neither fair nor just to the latter. Calcutta is not an isolated town; it is not merely even a Provincial City, but it is an Imperial Capital; and I make this claim, on behalf of the Corporation which I represent, that it is fairly entitled to an annual grant, through the Provincial Government, from the Imperial Revenues. If Calcutta is to be maintained and continued as an Imperial City, it is not fair to the Corporation to say that you must maintain yourself entirely out of your own revenues.

"I do not overlook the fact that the Government, as owner of properties which belong to it within the municipal jurisdiction of Calcutta, contributes to the funds of the Corporation just in the same manner as any private

owner of property does. But I make a higher claim on behalf of the Corporation, a claim for an annual grant from the Imperial Exchequer for the maintenance of an Imperial City. That my claim is by no means extravagant will be manifest if we examine the relation between the British Exchequer and the London County Council. An examination of the accounts will show that their receipts may be grouped under three heads, first, the Exchequer Contribution Account; second, accounts other than the Exchequer Contribution Account; and thirdly, Loans. Under the first head, namely, the Exchequer Contribution Account, we have grants from the Local Taxation Account under the two heads of (A) License and Estate Duties, (B) Customs and Excise Duties. Under the second head, that is, accounts other than the Exchequer Contribution Account, we have receipts of the nature of annual income and of the nature of Capital. Under the third head, we have receipts from Loans.

"If we take the case of the Calcutta Corporation, we have practically nothing under the first head. I have used the word 'practically', because out of what is included in England under License and Estate Duties, a small portion is, in this country, included under Trade Licenses granted by the Calcutta Corporation. But it is substantially correct to say that we have nothing in this country, corresponding to the contribution by the Exchequer to the London County Council. Under sections 20, 21 and 23 of the English Local Government Act of 1888, and the English Local Taxation Act of 1890, the British Exchequer has to grant to the London County Council annually a certain proportion of the Customs and Excise Duties levied by the British Government. I find that in 1896-97, the grant by the British Exchequer to the London County Council amounted to £178,558 which in 1900-01 had risen to £225,729; in other words, if we express ourselves in Indian currency, the grant of the British Exchequer to the London County Council from the Customs and Excise Duties had risen from 27 lakhs of rupees in 1896-97 to 34 lakhs of rupees in 1900-01.

"As I have already explained, I have not taken into account the grant made by the British Exchequer to the London County Council out of the License and Estate Duties, which roughly, speaking, amounts to twice as much as the grant made out of the Customs and Excise Duties. Confining our attention, however, to the grant made out of the Customs and Excise Duties, we find that the Exchequer contribution amounts to $\frac{1}{18}$ th of the ordinary revenues of the London County Council. If the Imperial Government here could be induced to make an annual grant to the Calcutta Corporation at the same rate, the amount would be $3\frac{1}{2}$ lakhs of rupees a year. If, however, this should be considered too large a demand, as in England about half the cost of the Metropolitan Police is charged on the Police Rates (the other half being contributed from the Local Taxation Account and from Imperial Funds), I think I can reasonably press for half the amount stated, namely, for an annual contribution of Rs. 1,75,000. This, I find, is roughly represented by the annual increase in the Excise Revenue in Calcutta, which is stated to be Rs. 1,82,000 in 1902-1903 (Administration Report, 1902-1903, paragraph 457). I venture to urge, therefore, that the Calcutta Corporation is fairly entitled, at least, to an annual grant representing the annual increase in the Excise Revenue in Calcutta.

"While making this claim on behalf of the Corporation I represent, I trust I may be permitted to point out, without impropriety, that the Government is strongly represented on the Corporation and ought to trust that body. I have no desire to revive the angry controversies in this Council five years ago; but I may invite attention to the fact that, under the present constitution, of the three co-ordinate bodies which carry on the Municipal Administration of Calcutta, the Government appoints the Chairman and fully one-third of the members of the General Committee and 30 per cent. of the members of the Corporation. Surely this is a constitution which ought to secure the confidence of the Government, and I repeat that if Calcutta is to be maintained as an Imperial City, it is not fair to make the Municipal Administration dependant almost solely upon funds supplied by rate-payers, it is not fair for the Government, to refuse to recognise the responsibility which undoubtedly

rests upon it of making a substantial contribution from the Imperial Exchequer, and it is not fair for the Government to have a voice merely in the Administration but no burden upon the Imperial Revenues. I feel confident, Sir, that although the claim to a share of the Imperial Revenues which I advocate on behalf of the Corporation may seem surprising, and, perhaps, unwelcome, to the Imperial Government itself, if the Imperial Government will only imitate the example of the British Exchequer in its relation to the London County Council, this claim will be regarded as a mere truism by the next generation."

The Hon'ble BABU BRUPENDRA NATH BASU said:—"The first thing that strikes one in the Budget is the Settlement with the Imperial Government. I wish I could share the satisfaction of Your Honour's Government on the result of this Settlement. It is no doubt a great gain that the limits of the period of settlement have been removed, and instead of the five years to which we had become accustomed, we have now a settlement of indefinite duration. To Your Honour's Government, Sir, it is a great relief that the old state of things, of starved parsimony during the first years and of inconsiderate extravagance during the last years of the settlement, is gone, and that Your Honour's Government will be able to pursue its course uncrossed by the phantom of the hand that would spirit away the fruits of all care and economy. But if the period is indefinite, are we altogether free from the fear of intervention? This is what Sir Edward Law says: 'It is evident that the Imperial Government cannot undertake any absolute obligation to maintain at all times a definite proportion between the share of increase of revenues assigned to Provincial Administration and that which it is necessary to retain to meet the growth of Imperial expenditure, and it must always reserve the right to make either special temporary or more permanent reductions from Provincial Revenues, if the exigencies of the State should require such measures.' This is an important reservation. No one will grudge the Imperial Government a liberal contribution in the case of an emergency, but we have some experience of what at times these emergencies mean, and a costly trans-frontier war or a political mission may sweep away the labours of many years.

"There ought to be a distinct line of division between Provincial and Imperial Revenues, and a system should be adopted under which the Provincial Governments should be allowed to nurse and increase the revenues specially allocated to their needs, absolutely free from any inroads by the Supreme Government. It would have been a great relief if the system advocated by Sir Charles Elliot as President of Lord Dufferin's Finance Committee could be adopted, or if that were not found practicable, the occasions when the Imperial Government might come down upon the Local Administrations for enhanced contribution were clearly defined on the lines laid down by the Government of Lord Ripon, namely: 'That the Imperial Government will make no demand on them (i.e. the Local Governments) except in the case of disaster so abnormal as to exhaust the Imperial reserves and resources and necessitate a suspension of the entire machinery of public improvement throughout the Empire.' In the present state of things we may be called upon to surrender our revenues any time at the bidding of the Imperial Government. It has been said on very high authority that we are too apt to make imputations against the Government, and it may be said that the Imperial Government will not exercise their power except on the grounds of clear and absolute necessity. We do not for a moment assert that they would; but it is sometimes difficult for us to find out the grounds for such necessity, and our experience in the past does not inspire us with such confidence. It is unfortunate that this should be so, but who can say that what has been done in the past may not form a precedent for the future?

"Apart from the question of periodicity, what do we gain by the new Settlement? The contribution under the heading of Stamps has been increased from $\frac{1}{4}$ to $\frac{1}{2}$; under the heading of Excise, the contribution has been increased from $\frac{1}{8}$ to $\frac{1}{4}$; under the heading of Assessed Taxes, the contribution has been raised from $\frac{1}{4}$ to $\frac{3}{8}$; under the heading of Forests, from $\frac{1}{4}$ to $\frac{1}{2}$. The Customs have been wholly Imperialized and the Registration wholly Provincialized.

This gives us a net loss of about Rs. 60,71,000 against which we have the Government grant of Rs. 49,06,000. The Imperial Government has raised its contributions on all heads of progressive income, and has thus weakened rather than strengthened our financial position. The Settlement has forced Your Honour's Government to withdraw the special grant of 5 lakhs which three years ago Sir John Woodburn had decided to make to District Boards for improvement of Communications. There is an interesting history of this grant to which I shall refer hereafter. It is the history of vanished millions, of funds raised for one purpose and diverted to another; it is a history of broken pledges and broken assurances, of tardy reparation for a grievous wrong and of reparation again arrested for want of funds.

"We are thankful to the Government of India for its grant of 50 lakhs towards the carrying out of the scheme for the improvement of Calcutta. That scheme is not yet before the public, and nothing but disquieting rumours have so far been heard about it. But, Sir, whatever that scheme may be, I venture to hope that it will not mean additional burden upon landed property in Calcutta. The present cost of Municipal Administration is practically wholly thrown upon house property in Calcutta, and all persons competent to form an opinion on the subject are unanimous that no further burden can be put upon that property. We had hoped that Your Honour's Government would also make a liberal contribution towards the sanitary needs of Calcutta. We trust that hope will yet be realized. No amount of municipal taxation will serve to remove the structural defects of the northern part of Calcutta—defects which originated and grew when the Municipal Administration of Calcutta was entirely in the hands of the Government and for which the representatives of the people were led to the sacrificial stone. Sir, the plague is now present with us as a feared but permanent guest.

"True it is that large sums of money have been spent in the improvement of Calcutta, but moneys which ought to have gone towards the relief of the congested parts have been spent in making the city ornamental and attractive, and the unhealthy areas, except for a few squares and the dismantled bustees which cost nothing or next to nothing to the Corporation, but a great deal to the owners, have remained where they were. The decentralization which was expected to secure saving has resulted in enormously increased expenditure and the charges on establishment have increased by more than four lakhs a year. Municipal servants are paid salaries which are unknown in corresponding posts in Government service, but municipal roads and municipal conservancy are, if possible, worse than ever.

"Four years are nearly gone since the present Act was introduced, and only one year remains within which the system of the continuous supply of filtered water is to be completed in the town of Calcutta. I have the honour to live in a ward where this system is supposed to be in force, but where water is absent during the greater part of the day—during the hot midday sun, and is only available when not wanted in the cool and sleeping hours of the night. If this was meant to be a continuous supply, we shall have to ask the Legislature to introduce a special definition for the word.

"Notwithstanding that all expedients have been exhausted, debiting Revenue heads to Capital accounts, of treating sale proceeds of surplus lands acquired with Capital as Revenue, there is a deficit of nearly two lakhs a year in the receipts as against expenditure, a large part of which is recurring. Though it is well-known that plague and municipal regulations have depreciated the value of land in the northern parts of Calcutta, the assessments are being revised every six years and being continuously and steadily enhanced. The rates have remained nominally stationary, but actually taking into consideration the enhanced assessments, they have risen by more than 25 per cent.

"The representation of the rate-payers is not sufficiently strong on the Corporation. As against 10,143 Hindu and 1,413 Muhammadan voters in 1898, we had 4,495 Hindu and 743 Muhammadan voters in 1903. Against 13 contested elections in 1898, we had 2 in 1903. In this state of things, the rate-payers are entitled to look to Your Honour's Government for protection and relief.

"The question of Plague in Calcutta is not a question which affects, the city and the lives of its inhabitants alone: with it are bound up its commerce and its prosperity, and the commerce and prosperity of the whole province, if not of all India. In 1899-1900, the Government made a grant of 2 lakhs and 50 thousand for the Plague expenditure of Calcutta. This grant has since been stopped. The Corporation of Calcutta met plague expenditure by borrowing; but the Government has directed that the expenditure on plague should be met from revenue. The Corporation has to provide annually a sum of Rs. 1,54,000 for interest and sinking fund on the amount already borrowed, which comes up to Rs. 11,25,000, and has also to meet the current expenditure; thus a burden is thrust on shoulders on which alone in any event it ought not to be placed. I would earnestly appeal to Your Honour to take this matter into your consideration, and, apart from large schemes of improvement, to come to the rescue of the Corporation in this respect at least.

"Before I pass from this subject, there is one matter to which I would call Your Honour's attention. In former times, assessment appeals lay to the Commissioners. They were removed from the cognizance of the Commissioners to that of the Chairman with a right of final appeal to the Calcutta Court of Small Causes. The change was sought to be justified on various grounds, and it was asserted that it would not mean any additional harassment or expense to the rate-payers. This state of things continued from 1888 to 1901, when after the introduction of the present Act the Government of Bengal, by a notification, declared that all appeals against assessment should bear the same Court-fee as an ordinary suit. Whatever may be the defects of the Court of Small Causes which is a Court of summary jurisdiction, it is the only Court to which rate-payers can look for relief, but, except in the case of the wealthy, the rate-payers of Calcutta have been deprived of the remedy by appeal such as it is against the assessment made by the Municipal Executive.

"There is one matter in connection with Calcutta to which I would call Your Honour's attention. We find a provision for two lakhs for residences for Government officials. The budget statement is silent as to what this is meant for; but we are told that it is for the purpose of building houses in Calcutta and that it is intended to continue the grant to relieve Government officials from the rapacity of the house-owners of Calcutta. Having regard to the pay of these officials, it would be unfair to contribute to their house-rent from the public revenue; and are house-owners so rapacious as they are represented? Taking the value of land, the cost of materials, the Municipal demand and vacancies and repairs, they seldom, if ever, get more than 5 per cent. It would not be just to them if Government were to enter into competition with them. The Government has very properly withdrawn from such competition in the case of Jail Manufactures on the representation of the Trades Association, and surely Government is not going to change its policy, because land-owners and not tradespeople will be thereby affected.

"Coming to the subject of Education, we find the total Government grant is only Rs. 35,19,000 against a population of 74,744,966, and if we include the contribution of Rs. 18,57,000 by the District Funds it would bring up the total amount to Rs. 53,76,000, giving a ratio of Rs. 7 per head of population for money actually spent on Education. No one can say that the expenditure on Education is sufficient for the needs of the country. The number of boys last year in the primary and secondary schools was 1,427,109 against a population of school-going age of nearly 36 millions. Sir, the Government is directing special attention to the question of Education. It has taken the control of higher Education entirely into its own hands, but what is wanted is not so much Government control as Government encouragement. Sir, it would be easy to show from figures—it has been shown before in this Council as elsewhere—that of all civilized Governments ours spends the least on Education, and when we consider the ignorance of the masses, it seems strange that it should be so.

"The improvement of agricultural methods, the diversion of the people from agriculture to industrial pursuits, all depend upon the question of the education of the masses; and though some progress has been made in the

matter of primary education, much remains yet to be done. We have at present one primary school to every four villages, whereas we ought not to have less than one school in every village. Primary schools, properly conducted, would serve to disseminate knowledge of improved agricultural methods among the peasantry far better than the projected institution at Pusa. The gurus in charge of the primary schools are human beings after all, and with the present prices of foodstuffs and other necessities it would not be possible to expect good work on a salary varying from Rs. 5 to Rs. 9 a month—a salary which an ordinary peon in Government service would reject with scorn. It would be a truism to state that you cannot expect good work from men unless you pay them well. Of all departments of the State, the Subordinate Educational Service is probably the worst paid. I do not know why it should be thought that any pay would be good enough for teachers of youth. The members of the service are quite as well educated and drawn from the same class as those of the Subordinate Executive Service.

“In the Educational Service the grade begins at Rs. 50 a month and ends with Rs. 200 a month. We find many M.A.’s and B.A.’s in the grade of Rs. 50, from which they cannot rise to the grade of Rs. 100 in less than ten years. In the Subordinate Executive Service the initial pay is Rs. 100 a month; there is a comparatively large number of appointments in the higher grade, and promotion, though slow, is rapid compared to the Subordinate Educational Service.

“Coming to the Provincial Educational Service which may be compared to the Provincial Executive Service, we find the same difference. Some of the very best men which English education in this country and in England given to us are in the Provincial Educational Service. As regards Educational qualifications, they stand the foremost, but their pay and prospects are less than those of the Provincial Executive Service. A Deputy Magistrate begins on a pay of Rs. 200 a month, but these men, not infrequently distinguished graduates of English Universities, begin on a salary of Rs. 150 a month. They can rise only to Rs. 700 a month, whereas a Deputy Magistrate in the usual course rises to Rs. 800 a month, and has besides these posts in the Provincial Educational Service and various special appointments.

“Promotion again in the Educational Service is much slower. If, Sir, you want the quality of education to be improved, you must attract good men to the service. We want men and money and not statutes and declarations. It is true our B.A.’s and M.A.’s are poor men, and that you can get them to serve on Rs. 50 a month, but they find their contemporaries who were more favourably circumstanced than themselves and probably very much less distinguished in their academic career earning a better livelihood in other walks of life, and it is but human that though untoward circumstances may have forced them into the Subordinate Educational Service, their heart is not in the work. It is well-known that no graduate of any parts will accept service in the Education Department, unless absolutely forced to do so by pressure of circumstances. It is not fair to them that advantage should be taken of their poverty, and not fair to the country and conducive to the cause of sound education that, we should have a disheartened and discontented body of men employed in the work of Education.

“Sir, the consideration of the prospects of the Subordinate Educational Service leads me to the question of another service, which also is very much underpaid—I mean the Subordinate Indian Medical Service. The pay of an Assistant Surgeon was fixed at Rs. 100 at a time when the pay of the Munsif was also fixed at Rs. 100 a month. The Munsif’s initial pay has increased to Rs. 200 a month, and the pay of his final grade is Rs. 1,000 a month. The Assistant Surgeon, except for a few appointments on Rs. 200 a month, must end with Rs. 200. Sir William Grey, satisfied as to the injustice done to this class of officers, recommended that their pay should be raised to Rs. 200 rising to Rs. 400, but the Government of India vetoed it on the ground that a second Medical College had been established at Lahore, and the supply would be much more than the demand. Sir, our Assistant Surgeons have to pass the F.A. Examination of our University, and then have to pass through a special course of

training for five years and undergo two examinations, the stiffest known in India, and probably stiffer than any other Medical Examination in the world. It used to be said that these men had the advantage of a private practice. It was true in former times, but it holds no longer true under the present state of things. The unattractiveness of Government Medical Service with two septennial examinations have thrown our best medical graduates on their own resources, and nearly every mufassal town has now got its complement of fully qualified medical practitioners. The opportunities of the Government servant for private practice have thus become very much restricted and he has practically to live on his pay. Having regard to the facts that these officers represent the highest training that our University can impart, that men who have come out of the University with much less trouble are in receipt of much higher pay, that their duties are the highest and noblest known to humanity, that only lately the pay of members of the Indian Medical Service have been enhanced, I think it is but fair that their pay should in some measure be commensurate with their knowledge, skill and attainments.

"There is another class of officers whose horizon the Government ought to enlarge. I refer to the Sub-Deputy Collectors. The present body of Sub-Deputy Collectors are as well educated as the Deputy Magistrates: they perform duties which are responsible and onerous, but they cannot rise beyond Rs. 200. They are greatly overworked, as has been admitted on all hands: there is a grant now to increase the number of these officers, but that will not enhance their prospects. I am quite confident that Your Honour's Government will treat this question with sympathy.

"There is one other matter to which I wish to call the attention of Your Honour's Government. The Government made a saving of Rs. 2,52,000 in the outlay on measures against the plague. In the Imperial Budget, plague occupies a sinister pre-eminence. In the alluvial soil of Bengal, plague does not work the havoc that malaria does. In all our vital statistics, fever plays the most important part; it levies the heaviest toll. Plague strikes terror by its suddenness, but malaria is an insidious poison eating into the vitals of our national life. It has made life in the interior of central, north and parts of West Bengal intolerable, and is tending to the congestion of our cities. If the Government were to include the riparian tracts near Calcutta in an experimental zone and try the effects of good drinking water and good drainage and wage war if it likes against the mosquito parasite, a great step would be gained. If the experiments succeeded, they would be rapidly followed throughout the country, and the Bengal villages would again have the prosperous look which has departed from them.

"The only means which the people might have at their disposal for supplying the needs and improving the sanitation of villages was the Road-Cess Fund, but this has been practically diverted to other ends. I have already taken too much of Your Honour's time, but this is a subject on which I will ask Your Honour's leave to dwell at some little length. We regret that Your Honour's Government has been obliged to withdraw the grant of 5 lakhs to the District Boards for contribution towards Roads. Mr. Baker, as Financial Secretary of the Government, while announcing the grant of 5 lakhs, thus described the helpless condition of the Boards:—

It has long been felt that the resources of the Boards are not elastic enough to enable them to discharge their duties efficiently. And though it is not permitted to us, under the existing system of Provincial Finance, to permanently alienate any part of the Provincial Revenue, we shall do what we can, now that the funds are available.

"Considering that funds are available, it does seem inexplicable why this grant is withdrawn. There is a well-founded complaint all over the province that the Road-Cess is diverted to purposes for which it was not intended. Such a charge ought not to be allowed to continue. I shall, with the leave of this Council, briefly recapitulate the history of the Road-Cess. The zamindars who opposed the imposition on the ground that it would be a breach of the terms of the Permanent Settlement yielded only when an assurance was given by the late Duke of Argyle, then Secretary of State for India, that, not only would

the Cess be levied by the cess-payers themselves, but it would also be spent by their representatives. The following extracts, from His Lordship's Despatch, would show the object and scope of the cess:—

Paragraph 22.—It is above all things requisite that the benefits to be derived from the rate should be brought home to the donors; that the benefit should be palpable, direct, immediate.

Paragraph 23.—That besides local roads, the proceeds of the Cess should be devoted to the making and improving of wells, tanks and other works of irrigation, affecting comparatively small areas of land.

Paragraph 25.—That as far as possible the assent and concurrence of the rate-payers should be secured both in the levy and in the management of the rate.

“The above quotations not only establish the purely rural character of the rate but the fact that the Cess should be spent for roads, tanks, irrigation and similar works affecting comparatively small areas, which means small tracts. Sir George Campbell made this clear in his proclamation introducing the Cess Act. He said:—

Every pice levied under the Cess Act, will be spent to improve the local roads, canals and rivers in the district, for the benefit of the inhabitants.

Again:

The tax shall be fairly applied to the village roads and local paths, or water-channels in which the tax-payer is interested.

“What the authorities have been doing, however, is to make the Cess Fund maintain Provincial or district and feeder roads and throw other burdens upon the cess-payers, which ought to be borne by the Government. This operation began in 1880. In that year, an Act was passed in a Council not then constituted as now under which the Road-Cess Fund was charged with certain liabilities not originally intended. The Local Self Government Act of 1885 converted the Cess Fund practically into Government property, to be dealt with in such a way as the Government pleased. Sir Alexander Mackenzie, though in his usual manner, warmly repudiating the charge made by the *Patrika* about the diversion of the Road-Cess from its original purpose, was yet pleased to issue a Circular by which he relieved the fund of a portion of its unjustifiable burdens. I shall quote from paragraph 7 of the Circular:—

Some relief might perhaps be given to the Boards from Provincial Revenue by revising the conditions under which certain Provincial roads were transferred to local management under the Bengal Acts of 1871-1880. It has been alleged, in the course of debates in the Legislative Council, that such transfers have been unfairly made so as to throw on local funds the burden of maintaining roads which should form a Provincial charge, and the subject is now under inquiry.

“It is a matter of regret to us that the grant of Rs. 5,00,000 a year to the District Boards, whose claim was so clear, has been withdrawn. I am afraid of tiring the patience of the Council. I have not gone into the matter in fuller detail, but I am sure that when Your Honour comes to inquire into the history of this grant, Your Honour will see your way to restore it.

“Sir, our tale of grievances is heavy, and this is probably the only opportunity we have of laying them before you: but I am afraid if I were to go into them fully, it would be a long time before I should finish. However, there is one matter which, as one who has the honour of representing the Calcutta University, I cannot omit to mention. The recent Resolution of the Government of India, doing away with competitive examinations for the public services of our country, has taken us by surprise. Nobody has ever pretended that competitive tests are the best or the surest, but in the absence of any better, they must be preferred. The combined system of competition and nomination, which has hitherto prevailed, has worked with admirable results. The shutting of the open door of competition means the virtual closing of the career of many brilliant University men, who may not possess sufficient interest to secure a nomination. Appointments will now go to mediocres and men who will be able to gain the ear of the powers that be. I cannot but look with dismay upon this part of the Resolution of the Government of India. We have fallen upon

evil times and evil tongues, and our prospects are daily becoming more and more gloomy. I trust that in giving effect to this Resolution, Your Honour's Government will be pleased to frame rules in such a way as not to exclude our best men from the service of the Government of their country.

"His Excellency has challenged us to show any Government which encourages and utilizes indigenous talent in the way that the Government of India does. Sir, in this Council it would be impertinent of me to take up the challenge, and we must wait for the promised figures; but I may be permitted to say that His Excellency is under a total misapprehension as to the character of the rule which is now in his keeping. His Excellency has cited the examples of the Dutch and the Russians. We are the subjects of His Britannic Majesty and all is said thereby. We are and are proud to be citizens of the British Empire. The glory of England is that she has not attempted to treat us as a subjugated race. Her people, her Parliament, her Sovereign, have sought to place us on the same footing as any other subjects of the English Crown, and by her just and generous dealing she has inspired a loyalty in the Indian princes and people which no foreign rule in the history of the world has ever yet been able to secure. It is our earnest prayer that repressive and retrograde measures may not sap the foundations of that loyalty, and that, as in times past so in the time to come, we may go on trusting each other and cementing the bonds that bind us to a common destiny."

The Hon'ble RAI TARINI PERSHAD, BAHADUR, said:—"I must thank the Government, and the Hon'ble the Financial Secretary for giving a very clear exposition of the financial relations established by the new Provincial Contract between the Imperial Government and the Government of Bengal. If the magnificent Imperial grant of Rs. 1,05,00,000 be left out of consideration for a moment, the opening balance amounts to Rs. 32,99,000, which is certainly a fair sum upon which the Government and the Hon'ble the Financial Secretary may well be congratulated. The present Budget gives us a forecast of many wise and benevolent measures, some of which are new, and some old, awaiting orders from higher quarters, but we hope and trust that they will all be *fait accompli* in the course of the year and add to the happiness and prosperity of the people over whose destinies Your Honour has been placed to rule.

"Before I proceed to express my opinions on certain points in the Budget, I would draw the attention of the Hon'ble the Financial Secretary to certain figures in the Budget, regarding which I would respectfully ask for certain explanations.

"It appears from page 6 of the Budget, that under the head of 'Charge of District Administration,' the Budget estimate for 1904-1905 is Rs. 34,54,000 as against Rs. 31,01,000, the revised estimate for 1903-1904, and Rs. 31,47,131, the actuals for 1902-1903. It also appears that the increase in the Budget estimate for 1904-1905 includes a lump provision of Rs. 1,50,000 for increase of salaries of ministerial officers, and also a provision of Rs. 74,000 for a larger number of Sub-Deputy Collectors and Deputy Magistrates. I would be glad to know how does the Government propose to utilise the balance of the increase.

"At page 6 of the Budget, under the head of 'Land Records and Agriculture,' a sum of Rs. 1,14,000 has been shown as the revised estimate for 1903-1904, and at page 7 of the same, this is described as providing for 'Temporary Establishment on Districts.' This is not very clear to my mind. I would be glad to have some clearer explanation on the point.

"At page 9 of the Budget, under the head of 'Scientific and other Minor Departments,' provision has been made for larger grants for agricultural and silk experiments. I would like to know what is the amount of these grants and what will be the nature of the experiments.

"At page 19 of the Budget, under the head 'Land Revenue,' sub-head 'Management of Government Estates,' a sum of Rs. 5,55,000 has been allotted

for collection of revenue and outlay on improvements. May I know whether any portion, and, if so, what portion, of this allotment is for Agricultural Banks?

"I will now draw the attention of the Council to the subject of the Water-supply in the district. This is a subject of paramount importance; and although discussed threadbare almost at every year's Budget meeting, it does not lose its novelty, but presses every year upon our attention with fresh impetus, and prompts us to inquire as to how far the sufferings of millions of people from an inadequate and impure supply of water in the district have been alleviated during the year. The Council is aware that Government is keenly alive to the importance of this subject, and it is therefore idle on my part to dwell on those sufferings which are intense, especially in seasons of drought. I would, however, crave leave to ask whether the Government could not do more than what it has actually done to afford relief in this direction. I beg to read an extract, which is, I believe, familiar to all, from the Resolution of Government reviewing the reports on the working of the District Boards in Bengal during the year 1894-95. It runs thus:—

In order, however, to secure that something, however little, should be done every year, it seems to His Honour that every District Board might properly set apart at least the sum of Rs. 5,000 a year for the improvement of water-supply, to be spent either in digging or improvement of wells, or in the excavation or restoration of tanks to be reserved for drinking purposes only. The amount suggested is rather more than double the amount actually spent during the past year, but it is very small when compared with the urgency of the want and the extent of the area to be served.

"Now let us see how far the suggestion of Government was acted up to by the District Boards. It appears that the maximum limit of Rs. 5,000 was attained by the District Boards in 1895-96, the first year that the suggestion was to take effect in 2 districts only, in 1896-97 in 10 districts only, in 1897-98 in 19 district only, in 1898-99 in 6 districts only, and in 1899-1900 in 3 districts only. In explaining this default on the part of the District Boards, the Hon'ble Mr. Baker, the then Financial Secretary, was pleased to observe:—

The only reason I can give is that the resources of the District Boards have been unequal to the task. The resources of many Boards were exhausted in dealing with the famine, and they have not had funds to spare for works of this description.

"This explanation is far from satisfactory, as I shall presently show. We find that in the Resolution reviewing the reports on the working of the District Boards during the year 1900-1901, Government did not even notice any case of default by a District Board in spending the minimum sum of Rs. 5,000, but, on the other hand, enunciated the following proposition: 'The provision of wholesome water in villages is not a difficult or costly matter, and throughout India it has always been regarded as one of the chief duties of the land-owner.' This idea of Government was developed the next year, and the responsibility for supplying water in villages was thrown not only on the zamindars, but on the local residents as well, as will appear from the following extract from the Resolution of Government reviewing the reports on the working of the District Boards during the year 1901-1902:—

The Acting Lieutenant-Governor is disposed to agree with the Commissioner of Bhagalpur that the duty of the District Boards is to provide for water-supply along the main roads, as has been done in Monghyr, and that the improvement of tanks and wells in villages is more especially the duty of zamindars and local residents.

"Neither in the Resolution of 1901-1902 nor in that of 1902-1903 any reference has been made by Government to the said sum of Rs. 5,000, or to any case of default in respect thereof. I presume, therefore, that Government has given up the idea of expecting the District Boards to spend a minimum sum of Rs. 5,000 for supply of water in villages. I think, Sir, Government, instead of relaxing, should have insisted on the District Boards for spending the said minimum sum of Rs. 5,000, which, as the Government was pleased to remark in 1894-95, 'is very small when compared with the urgency of the want and the extent of the area to be served.' If the Government think that the resources of the District Boards are unequal to the task of spending

that amount, and if the District Boards fail to secure effective co-operation from the local zamindars, then I think the Government should make contributions from the Provincial Funds to make adequate provision for water in the district. No duty is more sacred to Government than to save the lives of the millions committed by the Almighty to its care, and the helping hand of Government should certainly be extended to the alleviation of the miseries of the suffering millions who are poor and helpless in this world.

"In Government Circular No. 8T.-M., dated Darjeeling, the 15th May, 1896, addressed to all Commissioners of Divisions, District Officers were asked to make the inspection of villages, with reference to water-supply, a cardinal point in their own tours and in those of their subordinates, and to take full notes of facts in each case with a view to supplementing and correcting the registers. It appears from the Resolution of Government reviewing the reports on the working of the District Boards during the year 1900-1901, that a question had been raised whether such periodical revision of registers did not involve an expenditure of labour and time out of proportion to the results. In my opinion such revision is very necessary in the interest of the localities concerned, and should not be done away with on the ground of expenditure only.

"I would beg to draw the attention of the Council to one more point in this connection. In reply to my remarks about the water-supply in the district at the debate on the last year's Budget, the Hon'ble Mr. Collin, the then Financial Secretary, was pleased to say in a letter addressed to me that Government 'would view with favour any attempt to revive the scheme put forward in Sir Alexander Mackenzie's time, in 1896-97, chiefly by Mr. Risley, when it was proposed to introduce local permissive taxation to provide for local wants.'

"We do not know whether it is still in the contemplation of Government to introduce such taxation, and, if so, what is the nature of it. In the absence of any definite knowledge on the subject, I do not think it proper to waste the Council's precious time by an elaborate examination of the subject. All that I at present feel bound to say is, that the suggestion of the then Hon'ble Financial Secretary has created alarm in the minds of the public, and will, if given effect to, bring a further strain upon the poor resources of the country already crippled by the burden of several taxes.

"Before I leave the subject of water, I would make a passing reference to the Water-Works of Bhagalpur. In reply to a question put by me recently about the Water-Works of Bhagalpur, the Hon'ble Mr. Shirres was pleased to inform me by a letter that Mr. Silk would visit Bhagalpur at a very early date, and he would then advise the Municipality and the Government as to what should be done.

"Mr. Silk came to Bhagalpur recently, and having seen the Water-Works, he has advised the introduction of centrifugal pumps for bringing water to the water-works' reservoirs. In reply to my remarks upon the Water-Works of Bhagalpur at the debate on the Budget of last year, the Hon'ble Mr. Collin, the then Financial Secretary, was pleased to say that if there was any necessity for assistance from Government, it would be ready to consider the matter. A case of necessity having been made out, Government has just been pleased to make the Municipality a grant of Rs. 10,000, a small portion of which will be paid in cash and the rest will be utilised in securing necessary materials for furthering out the scheme suggested by Mr. Silk and approved by Government. The suggestion of Mr. Silk, coupled with the Government grant, will, we hope, improve the works to some extent, and I, on behalf of the Municipal Commissioners and rate-payers of Bhagalpur, offer my cordial thanks to Government for the interest it has shown in having deputed Mr. Silk, and for the grant it has been pleased to make.

"I next come to the subject of Education. Now that the Universities Bill has passed into law, the whole system of Education in all its branches will in no time undergo a thorough remodelling; and on the present occasion, I shall

confine my remarks chiefly to primary Education. Last year, I placed a table before the Council which showed that in point of education the Bhagalpur Division was the most backward in the whole Province, the percentage of boys at school to the population of a school-going age being only 13·8. But matters have now decidedly taken a better turn. A sum of Rs. 48,000 out of the Government grant of four lakhs for primary education was allotted to the Bhagalpur Division in 1902. An additional grant of Rs. 15,000 was subsequently made by Government in January, 1903. The cause of primary education has been much furthered by these handsome contributions, for we find that, during the year 1902-1903, the Division gained 31, or 11·5 *per cent.*, in the number of upper primary schools with 1,437, or 12 *per cent.*, in the number of their pupils, and 180, or 5·7 *per cent.*, in the number of lower primary schools with 74·50, or 9·9 *per cent.*, in the number of their pupils. I thank the Government for giving this impetus to the cause of primary education in this Division. It has been declared by the Government of India that 'the new Provincial Settlement does not take into account any contribution which the Government of India may find it desirable to make towards the expenditure rendered necessary by reforms which are in contemplation in the administration of Police and Education.' We hope Your Honour will be pleased to duly consider the claims of this Division when the distribution of a general grant in the cause of Education is made.

"Recently two important measures have been introduced to improve the efficiency of instruction in the primary schools—(1) there has been sanctioned one guru-training school in each sub-division of each district of the Province; and (2) the mode of aiding the primary schools has been changed, as 'all aided schools are now to receive a monthly subsistence allowance, supplemented by remuneration paid at the close of the year and calculated according to the general conditions of the school.' We hope both these measures will be successful. But with regard to the former, I have to observe that the teachers in the guru-training schools are not qualified up to the mark; and regard being had to the remuneration provided for them even at the increased scale, it is difficult to get a class of better qualified men. I am therefore of opinion that larger sums should be spent to remunerate the teachers; but if the available funds do not permit the same to be done, it is better for the present to have one good guru-training school only in each district which may be managed by well-qualified and well-paid teachers, and which may be located at the head-quarters of the district. I may add that the monthly stipend of Rs. 3 to be given to a guru during the period of his training is too inadequate, and I am glad to find that the matter is now under the consideration of Government.

Now, I beg to draw Your Honour's attention to one grievance of the Bhagalpur Division, to which I adverted at the debate on the last year's Budget, namely, the absence of any technical school or any technical side to any zilla schools in the Bhagalpur Division. It is an undoubted fact, and a fact well understood by Government, that technical schools are a great desideratum in this Province, and Government, with the best of motives, has introduced a system of bifurcation of studies in zilla schools. But how far this system has been introduced in the Bhagalpur Division will appear from the following extract from the Report of the Inspector of Schools of the Bhagalpur Division for the year 1902-1903 :—

Under the bifurcation scheme, boys on promotion to the second class of a zilla school have the option of either continuing to study for the Calcutta University Entrance examination or of joining a technical class with a view to learn some handicrafts. This scheme has not as yet been put into operation in the Division on account of the want of technical or industrial schools. In accordance with the wishes of the Director of Public Instruction, recently communicated to me, I have requested already the Chairmen of the District Boards and the District Committees to open industrial or technical classes at their head-quarters. But a pressure from the Department is likely to produce better effects.

"It will appear from the above that without a technical school, the scheme of bifurcation cannot be introduced, i.e., no technical side can be added to any zilla school. In reply to my remarks on the necessity for technical schools at the debate on the last year's Budget, I was told that 'the statistics available

do not show that there is much demand for technical education in that Division. In 1891-92, there were five industrial schools in it, attended by 168 pupils; while in 1901-1902, only one school was in existence, attended by six pupils.

• • • • • 'There is nothing to prevent a fresh application being made at any time: if made, it will receive the careful attention of Government.' Now, Sir, time has changed and the Division is advancing year after year, and so failure in the past is certainly not a clear indication that the scheme will be a failure also in the present. Furthermore, a technical school may now lead to the opening of technical sides to zilla schools, and therefore, unlike the past, technical schools may now be fed by the students of the technical sides of the zilla schools. I submit, when Government has shown great solicitude in other branches of Education, it should also do the same in this branch. It may very well take the initiative; and after ascertaining the state of funds from the District Boards may, if necessary, with contributions from Provincial Funds, see way to start some technical schools in this Division, which will be looked upon as a great boon by the people of this Division.

"It is gratifying to find that seven more Agricultural Banks were opened during the year just closed, and these, together with the 48 Banks opened before, make the total number 55, a fair number, indeed, at the beginning. We believe some more Banks will, as usual, be opened in the course of the current year.

"Your Honour has well earned the gratitude of the country by taking a keen interest in the cause of agriculture as evidenced by Your Honour's recent visit to the cattle-breeding farm at Pusa, and the grant that has been made for experimental cultivation. The importance that Government attaches to agricultural exhibitions and fairs will, no doubt, further the cause of agriculture a good deal.

"I next turn to the subject of services, both Subordinate Executive and Subordinate Judicial. It is gratifying to find that the present Budget includes a provision of Rs. 1,48,000 for a larger number of Sub-Deputy Collectors and Deputy Magistrates, and that the total cost of strengthening the staff of Deputy Collectors is estimated at Rs. 3,00,000, and when the scheme is sanctioned, a further assignment of 2½ lakhs will be made from the Imperial Revenues. The thanks of the public are due to Government for this magnificent grant.

"It is also gratifying to notice that larger provisions have been made for fourth grade Munsifs and temporary establishments, which have caused a rise in the Revised Estimate of 1903-04 and the Budget Estimate of 1904-05.

"I next turn to that class of overworked and underpaid officers, namely, the ministerial officers. We are deeply thankful to Government for having made a magnificent grant of four lakhs for increase of salaries of ministerial officers. Not that Government did not do anything for this deserving class of officers during recent years, but what was done was insignificant in comparison with what was wanted. We were repeatedly assured that Government was in deep sympathy with them, and that it was only a question of time and funds to better their condition, and we notice with delight the fulfilment of the Government pledge. We doubt not that this grant will be distributed in the fairest manner possible amongst the various classes aggrieved, and I would humbly suggest that Government should not wait for any applications for relief, but should of its own motion make an early and thorough inquiry into the requirements of the different classes of ministerial officers, which alone can ensure a fair distribution of the munificent grant.

"In conclusion, I beg to say a few words about Plague. It appears that in the Budget of 1903-04 a sum of Rs. 3,20,000 was set apart for expenses in connection with plague against Rs. 4,50,000, the sanctioned estimate for 1902-03, and Rs. 50,000, the revised estimate for that year. It further appears that, during the year just closed, a sum of Rs. 67,000 only was spent out of the allotment of Rs. 3,20,000, in consequence of which there has been a saving of Rs. 2,53,000 (Rs. 2,52,000). The ravages made by plague every year in Bihar are well known to Your Honour's Government, and

I do not think there is materially any less need for Government aid now than it was two years ago. But we find to our surprise and disappointment that by far the greater portion of the allotment for plague is left unutilized year after year. Having regard to the yearly visits of that terrible disease, I submit that any curtailment of expenditure allotted for plague is not right and proper.

"It is possible that all the localities affected have not applied for Government aid; but, Sir, in my opinion, in matters affecting the life and death of people, Government should not wait for applications for aid, but should ascertain the local needs and extend its helping hand to meet them as far as possible. In this connection I beg to bring to Your Honour's notice that plague broke out at Bhagalpur last year, and it has played extensive havoc there this year. Our best thanks are due to Mr. S. K. Agasti, Joint-Magistrate in charge of the Plague operations at Bhagalpur on behalf of Government, who is straining his utmost and is not leaving a stone unturned to raise funds, to administer medical aid to the sufferers and to check the spread of the disease in the best way possible. The efforts of the Municipality in this connection are also in full swing. A fair sum has been raised by subscriptions, but this is inadequate for the necessary operations. May I request the Government to inquire into the needs of the town in this respect and help it with a suitable grant."

The Hon'ble BABU SALIGRAM SINGH said:—"The Financial Statement which has been placed before the Council is the first of its kind under the new Provincial Contract with the Government of India; and I must congratulate the Government of Bengal on the favourable terms of this Contract which is calculated to allow them greater financial autonomy than was the case before. It is to be hoped that, in the course of a few years, the advantage of the new Settlement will be more appreciably visible by the inauguration of more than one long-deferred reform in every department of the Administration.

"And now I wish to offer a few observations with regard to some of the reforms which the Bengal Government are in a position to carry out during the year. I find that provision is made for increase in the salaries of ministerial officers and for the grant of subsistence allowances to apprentices, to the extent of four lakhs. This is a long-deferred reform, and I trust that the scheme embodying it will receive the sanction of the Government of India early enough to admit of its being launched during the present financial year. In this connection, I have only one suggestion to offer, namely, that the copyists who are at present paid by commission may be incorporated in the permanent ministerial establishment, so that they may be entitled to all the privileges of ministerial officers, including pension.

"Another equally valuable reform provided for is, the increase in the number of Sub-Deputy Collectors, for which purpose a sum of rupees one lakh is budgetted. No doubt the number of Sub-Deputy Collectors badly require to be increased, for at present this useful class of public servants are overworked, and relief is needed as much in their interest as in the interest of efficient work. But in my humble opinion not only the number of Sub-Deputy Collectors requires to be augmented, but their prospects also require to be bettered. As things stand at present, even long continued and approved meritorious service does not always entitle a Sub-Deputy Collector to rise to the rank of a Deputy Collector. I submit that such a state of things is apt to damp the energies of this class of public servants, who are generally recruited from the same class and after the same test as the Deputy Collectors; and I would therefore suggest that Government should reserve a certain number of appointments every year in the Provincial Executive Service to be filled up by deserving Sub-Deputy Collectors.

"Then as regards the large number of new Sub-Deputy Collectors and Deputy Collectors who are to be appointed during the year, I believe that Government is not unaware of the murmur of discontent which prevails among certain sections of the population of these Provinces, who are not adequately represented in these branches of the public service. I hope and trust that the opportunity thus offered by the large number of new appointments, which

will be made by nomination during the year, will be availed of by the Government to equalise, so far as it may be possible, the proportion of the different sections of the various communities in the Provincial Executive Services.

"Of the several projects of public utility proposed to be aided or started during the financial year upon which we have just entered, and for which the sum of rupees five lakhs is assigned by the Government of India, I regret to find that there is not one in which the Province of Bihar is directly interested. The omission is probably accidental, but at the same time I feel bound to urge the claims of the Province which I have the honour to represent, for an adequate share of the grant for projects of public utility.

"I find from the statement which has been placed before us that out of an allotment of three lakhs and twenty thousand in 1903-1904 for plague expenditure there was a saving of rupees two lakhs and sixty-three thousand. It means that more than three-fourths of what was budgetted for Plague expenditure during that year remained unspent, and this, in the face of the severe epidemic of plague in 1903-1904, requires some explanation. Whatever the explanation may be, the melancholy fact remains that the plague, which, within the Lieutenant-Governorship of Bengal, is principally confined to the districts of the Patna Division and to Monghyr and Bhagalpur in the Bhagalpur Division, shows no signs of abeyance from year to year; and instead of any portion of the allotment for plague expenditure remaining unspent, one would think that a larger allotment was necessary to fight this unwelcome visitor who threatens to stay. I would suggest that the bulk of the amount budgetted for Plague expenditure should be divided between the Commissioners of Patna and Bhagalpur, and they should be directed to see that the money they receive is divided between the several districts under their charge, according to the severity with which each may be affected. The actual administration of this fund for measures of prevention or relief may be left to Municipalities, District and Local Boards, and to such voluntary agencies as exist or may be formed hereafter for the purpose."

The Hon'ble MR. APCAR said:—"I have only a few remarks to make and will do so as briefly as possible.

"I had occasion last year to refer to a memorandum written by Mr. Lees on the improvement of the Waterways of Bengal, with his estimate of the probable cost; since then, the Chamber of Commerce has recently been favoured with a copy of a letter from Mr. Stevenson-Moore on the subject, which is under careful consideration and to which a reply will be sent in due course. I mention this matter, because I think it most important, in the interests of the trade of Calcutta, that the Government should take it up seriously, and I have no doubt Your Honour will give it the attention it merits.

"I see provision has been made for an additional Judge of the High Court. The commercial community have been incessant in their recommendation for appointment of Additional Judges and will appreciate the provision that has been made, but I would press for further additions by way of short-hand writers and typewriting machines to expedite the work of the Courts. I may say every Merchant's office employs shorthand-writers and uses typewriting machines. We find them a great saving of time and trouble, and, consequently, money. In a department which returns the Government such a large profit, I think suitors are entitled to ask that it should be equipped with modern appliances for expediting its work.

"The Holwell Monument has cost the Government a little short of Rs. 20,000. Might I suggest, Sir, that a trifle be added to the cost by providing proper railings round the statue of Sir Ashley Eden, which was removed from the present site of the Holwell Monument and which is left in an incomplete and untidy state."

The Hon'ble MR. EARLE said:—"The Hon'ble Dr. Asutosh Mukhopadhyaya and the Hon'ble Babu Bhupendra Nath Basu have both made observations in regard to the Provincial and Subordinate Educational Services, and have asked that the prospects and position of members of those services may be improved. In making these remarks, both these Hon'ble Members have, I think, been a little ungrateful and a little unmindful. On the 28th March, 1903, I stated in this Council that the question whether it was practicable to improve the prospects of the Provincial and Subordinate Educational Services was at that time under the consideration of the Lieutenant-Governor; while, again, so recently as the 10th of February last, I stated that this question had been referred by the Lieutenant-Governor to the Government of India and was under the consideration of that Government. I stated that it was inexpedient, at that time, to make any pronouncement regarding the views of this Government on the subject; but that information would be supplied at a later date. I can say no more on the present occasion. I can only say that I hope that the scheme which has been submitted to the Government of India will be sanctioned by that Government, and that, if so sanctioned, it will give satisfaction.

"Both the Hon'ble Members above referred to have also mentioned the subject of the reduction which has been made in the number and value of Junior and Senior Scholarships awarded as the result of the Entrance and F.A. Examinations of the Calcutta University. In regard to this subject, I stated in this Council on the 14th of August last that the reduction referred to had been made at the instance of the Government of India, who, in reviewing the Report on the Progress of Education in India from 1892-93 to 1896-97, had observed that the amount spent on these Scholarships in Bengal had exceeded the 2 per cent. limit fixed by the Education Commission of 1881. Now that efforts are being made in so many directions to make improvements in respect of education, it may be found possible to re-consider the subject. The matter will therefore be further examined.

"The Hon'ble Babu Bhupendra Nath Basu has observed that the expenditure in respect of Education budgetted for the year 1904-1905, viz., Rs. 53,76,000, is totally inadequate for a population of 75 millions of people. I quite agree with the Hon'ble Member that it would be very much better if it were possible to make this figure very much larger than it is. He seems, however, to have entirely overlooked the fact that the total expenditure in the year 1901-1902 was Rs. 42,73,000; that it rose in the year 1902-1903 to Rs. 48,60,000; and that again in the current year there is a further increase of 5 lakhs and 16 thousand of rupees. These figures prove conclusively the increased attention that is being paid by Government to Education in all its branches; and it is a little surprising to find that no acknowledgment of this fact is made. The Hon'ble Member also said that far too little money was spent upon primary education. I entirely agree with him that the amount so spent in this Province is inadequate. The Hon'ble Member has, however, taken no account of the fact that it is barely 18 months since Government made a grant of 4 lakhs to District Boards for expenditure on this class of Education. The Government of India has made a special grant of 10 lakhs to this Government for expenditure on Educational purposes; and no less than the large sum named has been assigned entirely for primary education. As, however, I have indicated above, a much larger expenditure under this head is still required; and I hope that before long it will be possible to make further allotments for the purpose.

"I now turn to the remarks made by the Hon'ble Rai Tarini Pershad Bahadur. The Hon'ble Member observes that sum of Rs. 1,14,000 is provided in the revised estimate for 1903-1904 under the head of 'Land Records and Agriculture,' and that this amount is described on page 7 of the Financial Statement as providing for 'Temporary Establishments in Districts.' He asks for an explanation on this point. The reply is, that the increased expenditure was incurred in respect of temporary establishments required for the purpose of re-writing the Land Registration Registers in the districts of Cuttack, Balasore and Puri.

"The Hon'ble Member notices that, under the head of 'Scientific and Other Minor Departments,' the grants for agricultural and silk experiments have been increased. He asks what are the amounts of these grants and what will be the nature of the experiments. The amounts of the grants for agricultural and silk experiments are Rs. 81,500 and Rs. 6,500, respectively. The agricultural experiments include those to be conducted in connection with crops at the various Government farms; and it may be noted, in this connection, that a new farm is being opened in Cuttack in order to demonstrate the value of Irrigation. Rupees 50,000 will be spent on cattle-breeding at Pusa; a sum of Rs. 7,000 represents a contribution to the Indian Tea Association for the conduct of research work in connection with the cultivation and manufacture of tea; while Rs. 4,300 will be spent on experimental crop-cuttings. The silk experiments are being conducted at Berhampore and Rampur Boalia, and are in connection with the rearing of cocoons and the selection of seed.

"The Hon'ble Member asks what portion of the Rs. 5,55,000 provided under the head 'Land Revenue,' sub-head 'Management of Government Estates' is for expenditure in connection with Agricultural Banks. The reply is that no special provision has been made this year for the purpose indicated, because the necessary expenditure will be met from the lump sum of Rs. 5,55,000 above referred to. There will be no lack of money for these banks.

"The Hon'ble Member has made some remarks in regard to primary education. He acknowledges with gratitude the assistance which Government has already afforded to the Bhagalpur Division in this matter; but he asks for more. He notices that the new Provincial Settlement does not take into account any contribution which the Government of India may find it desirable to make towards the expenditure rendered necessary by reforms which are in contemplation in the administration of Education. He, therefore, asks that, if any such special grant is made, the claims of the Bhagalpur Division may not be overlooked. A reply to these observations is, perhaps, scarcely necessary, because, should any such grant be allotted to this Province, the needs of each Division will, of course, be considered in the same manner as when the allotment of four lakhs for primary education was distributed in 1902.

"The Hon'ble Member next touches upon the subject of guru-training schools. He observes that the teachers in these schools are not duly qualified, and that their remuneration is inadequate. He, therefore, suggests that larger sums should be spent on the salaries of these teachers, or, if funds are not available for that purpose, that one guru-training school should be opened at the head-quarters of each district, instead of, as at present arranged, at the head-quarters of each sub-division. I dealt with this subject at some length in reply to questions lately put by the Hon'ble Babu Bhupendra Nath Basu; and I need not, therefore, say much under this head on the present occasion. I have already pointed out that the pay of the Head Pandits has recently been considerably increased; and it is too early as yet to say that even this increased scale of pay is insufficient to attract suitable candidates. However that may be, it is the intention of Government to have a properly-equipped training school at the head-quarters of each sub-division; and, for that object, no trouble or money will be spared.

"The Hon'ble Member then repeats the complaint which he made last year, *vis.*, that there is no Technical School in the Bhagalpur Division. He quotes the reply which I gave to him last year, *vis.*, that statistics went to show that there was not much demand for technical education in that Division, but that Government would be willing to give careful consideration to any fresh application which might be made for the opening of any such school. It is significant that, notwithstanding the intimation thus given, no such application has been received during the past year. However that may be, the Lieutenant-Governor is now willing to take the initiative, and to ascertain for himself if there is any chance of opening a school of this character in the Division. The Commissioner will, accordingly, be asked to report upon the subject without delay after consulting the Director of Public Instruction."

The Hon'ble MR. SHIRRES said:—"The description which the Hon'ble Dr. Asutosh Mukhopadhyaya has given of the Financial Settlement is correct, and I am very glad to find that both he and the Hon'ble Babu Saligram Singh agree with the Government that the Settlement is one upon which we are to be congratulated. The Settlement is indeed one upon which both the Local Government and the Government of India are to be congratulated. I have nothing to correct in what the Hon'ble Dr. Asutosh Mukhopadhyaya said with regard to it, although perhaps I can make matters a little clearer. He described the Settlement as a permanent one. That description requires some qualification, and when I introduced the Budget I carefully avoided the word 'permanent,' and described the settlement as one which would run no longer for a fixed period of five years as formerly, but for an indefinite period. It will, however, be as permanent as the Local Government should wish it to be. It will continue until and unless, over a considerable series of years, it is found to be unfair either to the Local Government or to the Government of India. Obviously, however, in order to justify any interference, there must be some criterion of unfairness, so that it may be shown that some unfairness exists. The criterion laid down is this:—The Government of India examined the rate of expansion of the different provinces and found that there was an average rate amounting to so much. It was considered that the older Provinces should not be quite so favourably treated as the newer ones, and the rate of expansion for Bengal works out at a little less than the average. After a considerable number of years, if we find that we are not expanding at that rate, we can go up and ask for a revision of the Settlement. In the same way, if we expand at a much faster rate than was anticipated, the Government of India may ask us to give up something. There is also a possibility of a Provincial Contract having to be upset owing to some national emergency, but that is one of those things which we cannot possibly help.

"My friend, the Hon'ble Babu Bhupendra Nath Basu, made some remarks about the Settlement, but I did not have the advantage of knowing what points he would take up, and I was also unable to appreciate clearly the difficulties which he felt. I am not therefore quite sure that any explanation that I make will remove these difficulties. I may observe first of all that the fact that the revenue of the Local Government under the new Settlement is either increased or decreased does not necessarily show that the Settlement is favourable or otherwise. In the present Settlement, Customs had been made an Imperial head. That of course reduces our expenditure and therefore also the income made over to us to meet that expenditure. He referred to a sum of Rs. 61,00,000. As far as I can make out, he has referred to Rs. 60,71,000, by which the receipts from the expanding revenue are reduced. Against that he put the lump grant of Rs. 49,06,000; and in this way he went on to show that the Local Government was Rs. 11,65,000 to the bad. This is scarcely a correct way of estimating the contract. If, however, we do estimate it in that way then we should consider that under the last contract, we had to pay 14 lakhs to the Government of India, which we do not pay to that Government now. So, if we go upon that, we find that instead of Rs. 11,65,000 to the bad, we are more than Rs. 2,00,000 to the good.

"I am unable to follow his remarks about the Improvement Scheme because at present we have no definite proposal before us, and we cannot usefully discuss the matter until this is the case.

"Next he referred to the plague expenditure in Calcutta, and complained that the policy pursued by the Government of Bengal was not sufficiently active. As a matter of fact, the difficulty in regard to the preventive measure in connection with the plague had been to carry the people with us. I think Government is always willing to go as far as we can, taking the people with us. We have never been deterred by the question of expenditure. The Hon'ble Member also asked us to give a grant to Calcutta. He said that the Corporation of Calcutta were able to bear plague charges out of the current revenue, and that they were able to pay their servants higher salaries than either the Government of India or the Local Government could afford to give, and therefore we ought to give them a grant. I confess that I am unable to follow this reasoning.

"Next he referred to the Housing Scheme. This scheme is still in the air, but I may explain that the point of view from which the Government look at it is purely and simply a financial one. There are large numbers of Government servants who are transferred to Calcutta in the ordinary course of administration, and these officers suffer pecuniary loss chiefly because of the difficulty of providing themselves with houses. The Government had to consider, if it was going to remedy that state of affairs, whether it would be cheaper to give them house allowances or to build houses for them. If you give a house allowance in each case, the whole of the allowance is lost; but if you build houses the loss to Government is the difference between the rent actually received and what would be a fair return on the outlay, and it was found by actual calculation that the loss to Government through granting separate house allowances would be considerably greater than if Government built houses of its own for its officers.

"Then as regards Assistant Surgeons, the Hon'ble Member may remember that about 5½ years ago—I think in October 1898, a senior grade was added to the Service, which was to consist of 10 per cent. of the whole number of Assistant Surgeons. This was done only 5½ years ago, and unless some reasons are given for reconsidering this subject, I think it will be difficult to induce the Government of India to re-open the question.

"Then the Hon'ble Member referred to the great ravages caused by Malaria, and I agree with him that it is hardly possible to overestimate this evil. I should, however, inform you that something is being done in this direction at present. Inquiries had been made from time to time by specially deputed officers which have resulted in a certain amount of increase of knowledge. In recent years Medical science, and especially the science of Bacteriology, has made great strides, and it was thought that an enquiry by a qualified officer might clear up many points. A special officer was accordingly deputed to make inquiries into this matter, but we have not got his report as yet.

"As regards preventive measures to be taken in malarious areas, I think the Hon'ble Member has overlooked the special Act which was passed a few years ago to provide for drainage. It takes a long time to work out schemes under it. But I may inform him that there are four schemes at present under consideration, three of which are under that Act, and one is under the special sections of the Municipal Act. They have been worked out at a great expense and at the cost of a great deal of labour. Two of the schemes are for the improvement of places which would come within the definition of 'Riparian villages in the neighbourhood of Calcutta.' The first relates to the municipal area immediately north of Calcutta in the direction of Dum-Dum and Barrackpore. The other relates to the Magrahat and Karampooker swamps in the Diamond Harbour subdivision. If Malaria is to be combated by drainage, a certain procedure has to be followed under that special Act, and the people who wish such reforms to be carried out should do their best to examine the localities in which they are interested and should busy themselves in getting up schemes and showing what can be done.

"One of the points which the Hon'ble Member made was to the effect that we are not able to continue the grant of Rs. 5,00,000 for Road Cess this year, and that this shows that we have made an unfavourable contract. This conclusion, however, I cannot admit. Under the five years' system, at the end of five years, the Local Government had always to surrender a certain amount of revenue it had accumulated. As a matter of fact, periodically we had to give up a certain amount, and the more favourable the settlement the more we had to give up at the close of it. Supposing the whole of the revenue for five years' settlement were non-expanding, then at the end of five years the Local Government would give up nothing. If it got a very favourable contract, then at the end of five years it would be in a very flourishing condition and it would have a very large revenue which the Government of India would take away. This has been the system which has been hitherto followed. So it comes about that we have had to give up this Rs. 5,00,000. I may observe also that in the course of the correspondence regarding the Financial Settlement the Local

Government raised many claims, some of which were allowed, while others were not allowed. This grant of Rs. 5,00,000 to the District Boards was made only on three occasions, and the Government of India would not allow it as being absolutely necessary. The fact that we were cut down at the end of five years is what has always happened at the previous settlement; such a cutting down was an essential part of the system, and it does not prove that the new settlement is unfavourable to the Local Government.

"Then again the Hon'ble Member raised the question which has been threshed out on several occasions about Road Cess being spent on Education and other purposes. He alluded very vaguely to 'vanished millions'; but I may read to him the answer which was given by the Hon'ble Mr. Kisch on the 2nd of April, 1902, in answer to a similar question which was then raised—

'The Government is unable to find, from the letter cited or from any other pronouncement of Sir Alexander Mackenzie, that in his time the burden of maintaining Provincial roads rested with the District Fund, or that the proceeds of the Road Cess were devoted to the cost of maintaining dispensaries, veterinary schools, and other educational establishments.

'The Government is also unable to find, from the letter cited or from any other declaration of the Government of Sir Alexander Mackenzie, that he gave any of the assurances mentioned in the question.

'It is, however, the case that in the time of Sir Alexander Mackenzie it was represented that certain District Boards, in the exercise of the discretion given to them by the Local Self-Government Act, were spending part of the proceeds of the Road Cess, as well as other funds at their disposal, on schools, dispensaries and other objects beyond the scope of section 109 of the Cess Act of 1880. The Government of Sir Alexander Mackenzie therefore explained by circular orders that the Local Self-Government Act of 1885 had repealed the restrictive section (109) of the Cess Act, had merged the Road Cess in the District Fund, and had added pounds, education, medical relief, sanitation, vaccination, famine relief, the destruction of noxious animals, fairs, and agricultural exhibitions to the list of objects to which the fund might be applied. At the same time Sir Alexander Mackenzie expressed his opinion that it was desirable that, as a general rule and gradually as might be practicable, an amount approximately equal to the proceeds of the Road Cess should be devoted by District Boards to the objects of the Act of 1880.

'This expression of opinion, although involving no legal obligation, has been on the whole acted upon by District Boards in the exercise of their discretion and the powers of self-government given to them by the Legislature.

'At present, no Provincial road is maintained by a District Fund unless the District Fund is in receipt of a grant from Provincial Revenues at least equal to the estimated cost of maintaining the road. Also, the returns for 1900-1901—the latest completed year for which figures are available—show that the total expenditure of District Boards on roads and other means of communication, the drinking-water supply, drainage, and other objects within the limited scope of the Cess Act of 1880 was more than 45 lakhs, that is to say, at least 2 lakhs more than the total proceeds of the Road Cess.'

"The Hon'ble Member's remarks were founded on the supposition that this section of the Cess Act is still in force, but as a matter of fact, it has been repealed.

"I hope I shall be able to remove a difficulty which has been felt by my Hon'ble friend, Babu Saligram Singh. He complains that of the five lakhs which were given for special objects, no part has gone to Bihar. Bihar, however, includes the Divisions of Patna and Bhagalpur, and out of the first item of Rs. 37,000 in the list it is proposed that Rs. 8,000 should go to Muzaffarpur and Rs. 6,000 to Bhagalpur. Then lower down you will find an item of Rs. 17,000, of which between Rs. 7,000 and Rs. 8,000 will go to Bankipore. Then I think Bihar may take some credit for the Rs. 50,000 for the hospital at Kurseong, which is not for the benefit of the people living in Kurseong alone: it is for the benefit of those living in other parts, and people can get there very easily from Bihar by using the Bengal and North-Western Railway; also there is a sum of Rs. 25,000 for the equipment of hospitals and dispensaries, of which no doubt the people of Bihar will get a portion; so that it will be seen that this money is to be distributed throughout the whole of the Province, and there can be no doubt that the people of Bihar will get their share of it.

"I have some further remarks to make with reference to what was said by the Hon'ble Maulvi Siraj-ul-Islam, Khan Bahadur.

"Reference has been made to the savings under the head of 'Preventive Measures against Plague' in the last two years, and it has been suggested that the expenditure incurred in Calcutta should have been borne by the Provincial Government, and that in view of the ravages of plague in Bihar no savings should have been allowed to accrue. As regards the first point, it may be noted that the Government never undertook to reimburse the municipalities for the expenditure incurred by them under this head. When the expenditure of a municipality has been so heavy as seriously to interfere with its ordinary expenditure, the Government has assisted it, and a few years ago a grant of 2½ lakhs was made to the Calcutta Corporation; but at the time Government declared that it had no intention of repeating the grant, and that in future Calcutta must bear its local charges like any other similar body. As regards the second suggestion that no savings should have been allowed to accrue, it is to be remembered that when the budgets were drawn up the Government did not know how severe the outbreaks of plague would be. Had Bengal suffered as severely as Bombay or the Punjab, probably the whole allotment would have been spent. Had such a misfortune occurred, this Government would have been ready for it. It did not occur, and the money then became available for expenditure on other objects.

"I now come to deal with the remarks of my Hon'ble friend, Rai Tarini Pershad, Bahadur. He wishes to know the explanation of the difference between Rs. 34,54,000, the budget estimate under the head 'Charges of District Administration' for 1904-1905, and Rs. 31,47,000, the actuals under the same head for 1902-1903. The difference is Rs. 3,07,000, but of this the sum of 1½ lakhs is for increase of salaries of ministerial officers, and Rs. 74,000 for a larger number of Sub-Deputy Collectors and Deputy Magistrates. The balance to be explained is Rs. 83,000 which is made up as follows:—

	Rs.
Temporary establishment for land acquisition	23,000
Increase in the net charges on account of partition because of smaller recoveries	22,000
Process-serving establishment	10,000
Additional grant for record-rooms	4,000
Normal increase of establishment	24,000
	—
Total	83,000
	—

"The next question is that of Water-supply in the mufassal. My Hon'ble friend, who represents the municipalities of one Division, urges Government to deal firmly with the District Boards and insist on their spending a certain minimum sum on the improvement of water-supply. Perhaps it would be more satisfactory if those who are directly interested would induce the District Boards to take action on their own initiative. The local zamindars might also greatly assist by relaxing the severity of the conditions imposed on those who wish to dig tanks and wells. As you are aware, however, the Lieutenant-Governor has already interested himself in the matter, and has expressed the hope that when the Government comes forward, either directly or through the Local Boards, the public will do so also. I am now authorised to say that if in any case the local authorities will contribute one-third of the cost and the public another third, the Government will contribute the remaining third up to a maximum of Rs. 5,000 for any one district and of Rs. 50,000 for the whole Province.

"The next point which I need notice has to do with the increase of the salaries of ministerial officers. It is suggested that Government should not wait for any applications for relief, but should of its own motion make an early and thorough inquiry into the requirements of the different classes of

ministerial officers. I am glad to be able to reassure the Hon'ble Member on this point. The inquiry which he suggests has already been made, and all that is now necessary is to place the results of it before the Government of India.

"I pass over the question of plague charges, which I have already dealt with, and come to the request for a special grant to the Bhagalpur Municipality to enable it to bear the charges on account of the operations for the prevention of plague. To that request the reply is, that such an application cannot be entertained until the actual expenditure is known and the effect upon the financial position of the municipality has been considered. In other cases, when the expenditure has been so heavy as to seriously affect the ordinary administration of the municipality, the Government has given some assistance, and probably it will do so in this case also if the circumstances are similar."

The Hon'ble the PRESIDENT said:—"I shall not detain the Council long with any remarks I have to make in regard to the Budget. The criticisms which have been made in respect of the Financial Statement by certain Hon'ble Members have been in most cases answered by other Hon'ble Members immediately following them; and I think that all explanations necessary have been given finally by the Hon'ble Mr. Earle and the Hon'ble Mr. Shirres on behalf of the Government.

"I do not consider it necessary to make any remarks in regard to the criticisms which have been made on the policy of the Government of India. Certain recent resolutions of the Government of India and their alleged attitude towards the Corporation of Calcutta have been referred to. I acknowledge the absolute necessity for allowing the fullest freedom of speech on an occasion of this kind, and I should regret very much to put any closure upon any remarks of any sort in a debate on the Budget; but if I had any inclination at all to refer to certain points as being irrelevant to this discussion, it was in respect of those remarks and criticisms levelled against the Government of India. We are not here either to criticise or to defend that Government.

"I will now pass on to deal with one or two remarks of a general character which have been made by one or two Members. The first of these is in regard to the Improvement Scheme of Calcutta, remarks on which were made by the Hon'ble Dr. Asutosh Mukhopadhyaya and the Hon'ble Babu Bhupendra Nath Basu. The first of these Hon'ble Members spoke with great admiration of the scheme which had been prepared for the consideration of the Government of India. I regret to say that I am unable to speak of it in such terms or any terms at all; for it is an absolutely unknown quantity. We have no doubt submitted our recommendations, but we are not going to say what these recommendations are, or to propound any scheme either for admiration or criticism by the public until we have heard what the Government of India have to say on the matter. The Hon'ble Babu Bhupendra Nath Basu tried to draw us on the subject, and to obtain information from us, by his criticism of the scheme. We shall not tell him whether what he has heard is true or not; but we shall keep all these things deep down in our bosoms as Official Secrets.

"I may here remark this much that we have already received very substantial intimation of the sympathy of the Government of India with the desire to do something for the improvement of Calcutta, in what is well known to all, *viz.*, the grant of Rs. 50,00,000. I may, however, add, as a caution, that the letter which announces that grant also says that this is subject to the condition that a satisfactory scheme is proposed, and if a satisfactory scheme is not proposed the grant will be withdrawn and re-credited to Imperial Revenue; so that, so far as our position stands in regard to the scheme, we are exactly where we were before, looking into the misty and unknown future. In regard to this misty and unknown future of the improvement of Calcutta I will say this that I had the privilege and pleasure of consulting gentlemen who represent every phase of opinion in Calcutta; and I have not the slightest hesitation in saying that while we shall go forward with something approaching courage into the future in regard to this scheme, we shall owe that courage to the fact that I am sure that we shall carry the

entire sympathy of all classes of the community who are deeply interested in the matter, not only from a selfish but from a altruistic point of view.

"I am rather surprised to find, even though it comes from a resident of Calcutta, as the Hon'ble Member described himself, such a complaint as that we have made no grant at present to the revenues of the Corporation. I am surprised because I am bound to say that he did establish the necessity for the grant; and when we have open mouths all over the Province, clamouring to be filled, I do not see why we should turn to the mouth which is, so to speak, closed in respect of this grant. Furthermore, I should like the Hon'ble Member to refer to the Budget and see what this Province does for Calcutta, and all the items running to six figures of expenditure solely in Calcutta and for the advantage of Calcutta, which this Budget contains. I do not think it can be said for a moment that we neglect the Provincial Capital, neither can it be said that the Government of India neglects the Imperial Capital.

"There is one other remark made by the Hon'ble Member which I should like to refer to, although it has already been commented upon by the Hon'ble Mr. Shirres, and that is with reference to what he said about the Government's proposals to supply houses for its officers. I must say that one cannot help being amazed at the attitude which the Hon'ble Member takes up in regard to this matter. The Hon'ble Mr. Shirres, in replying on this point, confined himself to simply saying that it is to the interest of the Government to decide which way is the best for compensating its officers for the extra charge involved in coming to Calcutta; but I should like to go a little further and ask whether the Hon'ble Member was serious at all when he proceeded to criticise us for providing houses for our officers? Will he point to any large business firm or house in Calcutta which is not doing the same thing? Is it not quite a common thing for large firms in the City to provide houses for their own permanent officers? And when we have permanent offices, always filled by officers of the same rank, surely we are entitled to do something of the same kind. I think it is really almost too amusing to hear an Hon'ble Member stand up and tell us that by so doing we are entering into competition with owners of houses in the matter of house-rent. I know by my own personal experience, as a man coming to Calcutta and entering a new house, I found a rapacious landlord who desired to put upon me 50 *per cent.* more rent than had been paid the year before, simply because I was too late to be able to choose my own place of residence. I am perfectly convinced of this that there is not one reasonable person or firm who would not do for his own permanent servant what the Government, I will not say has done, or is doing, but proposes to do.

"The Hon'ble Member was very dolorous in regard to the settlement which has been made between the Government of India and this Province. He would not congratulate us. He thought that we were living in a fool's paradise of our own, and were far too pleased with the very small mercies which had been extended to us by the Imperial Government. I shall not answer him; because his remarks were anticipated by the Hon'ble Dr. Asutosh Mukhopadhyaya and were also answered by the Hon'ble Rai Tarini Pershad, Bahadur, and the Hon'ble Batu Saligram Singh. I am sure that the answer of these three non-official Members will be far more conclusive than anything I could say in regard to the favourable nature of the settlement which has been made. If the Hon'ble Member thinks that I should not be very glad to take more money than the Government of India gave me, then he has altogether mistaken my position. What I am prepared to say was said by the Hon'ble the Finance Member of the Government of India—that we have been treated with reasonable liberality, and have therefore no ground for complaint.

"I should like to say one word more before passing from the general criticism that has been made, and that is, that I welcome these criticisms as indicating, in the first place, general satisfaction with the Budget, and, in the second place, general accord with the policy of the Government, and general willingness to help. And I may say that from the more important suggestions that have been made down to the very smallest which have been

made, none will escape notice or fail to receive due attention. In that connection I may say especially that the small favour asked for by the Hon'ble Mr. Apcar in regard to the statue which now so fittingly holds its place opposite the building which we now occupy will certainly be granted.

"I do not think it necessary to say anything to this Council now in regard to the important matters of the improvement of the number and status of Deputy Collectors, Sub-Deputy Collectors and ministerial officers. A great deal has already been done in the matter as is shown by the fact that so much money has been set aside for these purposes, and that schemes have been framed and submitted to the Government of India. I may, however, at once say that there is nothing that has fallen from any Hon'ble Member of this Council in regard to the desirability of improving not only the pay but also status of any of these classes of officers which has not my cordial sympathy; and these matters will receive the closest attention from the Bengal Government during this year.

"I think it is hardly necessary either to say anything in regard to the improvement of the Calcutta Police to which reference has been made, or in regard to the expenditure which must arise in respect of Police, Education and Irrigation, in regard to which the Government of India has promised us assistance. This is one feature of the settlement which, permanent as it is, is of a satisfactory character, *viz.*, that when this expenditure, which we cannot now estimate and which depends upon circumstances with which we are not yet well acquainted, has to be met, the Government of India is prepared to help us so long as we do what we can to help ourselves. I know there will be great expenditure in regard to Police necessary in this Province. I know also and cordially admit that there will be great expenditure in regard to Education in all grades in this Province, and we are prepared, so far as our funds admit, to undertake that expenditure, and we have the promise of the Government of India to help us as far as possible. I do think, however, that there has been a little failure to acknowledge the progress which has been made in regard to Education during late years, and also to acknowledge the position which we now occupy in regard to our future policy in respect of Education.

"There is one other matter to which I would like to refer in the Hon'ble Babu Bhupendra Nath Basu's speech, and that is his remarks in regard to Agriculture. I am not perfectly certain here again whether the Hon'ble Member ought to be taken quite seriously; because he informs us that the establishment of the College at Pusa is as nothing as compared with the necessity for proceeding at once to teach Agriculture in schools. Now I am perfectly sure that the Hon'ble Member, if he takes the trouble to reflect for a moment, will admit that you cannot possibly teach Agriculture in schools unless you have the teachers. It is not only that a man must know Agriculture, it is that he must be able to teach Agriculture. The first thing we are aiming at is to get a proper establishment for our demonstration farms throughout the province, and for our teaching in Schools and Training Colleges, from Pusa Agricultural College. That is the first thing they are going to give us. I went up to Pusa and had a conference with Mr. Mollison, Director-General of Agriculture to the Government of India, and other officers; and the conclusion we came to was that it would be a very foolish thing to push forward either in establishing demonstration farms or in appointing teachers for Agricultural Schools, so long as we had not the proper agency to carry on this particular work regarding Agricultural improvement. Now I promise that, as soon as we can get men, we will push forward on the lines the Hon'ble Member has indicated.

"I do not think it is necessary for me now to say anything more in regard to a subject which has attracted so much of the attention of the Hon'ble Rai Tarini Pershad, Bahadur, *viz.*, the subject of water-supply in the interior. What has been said by the Hon'ble Mr. Shirres already answers him in regard to this matter. I welcome thoroughly and cordially his suggestions, and I think the proposal we have made that we should extend our help as far as possible, for the present up to half a lakh of rupees, indicates that we have sympathy with

him in regard to this matter. And I do trust that throughout this Province, as has been my experience elsewhere in India, it will be found that the Local Government and the local bodies and the local public will all be found working together in regard to measures of this kind. I must say that I have found, since I came to this Province, instances of liberality in regard to great matters of public convenience of which I had not the very least anticipation, and I have no hesitation in saying that I have the most cordial confidence that in the future when the people understand where our policy is going and what we intend to do, and how we expect them to work alongside of us, we shall have no difficulty in securing their cordial co-operation.

"In regard to one other matter affecting local bodies, I should like to say this. The Road Cess and the Road Cess Valuation—and these are great questions which are of vital importance—are receiving and will receive the closest attention. I had no sooner come to this Province than the senior officers of this Province brought these matters to my notice as requiring attention; and they are receiving attention and will be threshed out as thoroughly as it is possible to do during the year on which we have entered.

"I have again to thank the Council and Hon'ble Members who have contributed to this discussion for the assistance they have given us by their suggestions, and for the kindly manner in which they have received the Budget, which it has been the good fortune of my friend, the Hon'ble Mr. Shirres, to present to the Council."

The Council was then adjourned *sine die*.

CALCUTTA;

The 11th April, 1904.

F. G. WIGLEY,

Secretary to the Bengal Council.

The Calcutta Gazette.

PUBLISHED BY AUTHORITY.

WEDNESDAY, MARCH 16, 1904.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Acts of the Governor General's Council assented to by the Governor General.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 11th March, 1904, and is hereby promulgated for general information:—

ACT No. VI. OF 1904.

An Act further to amend the Transfer of Property Act, 1882.

WHEREAS it is expedient further to amend the Transfer of Property Act, 1882; It is hereby enacted as follows:—

1. This Act may be called the Transfer of Property (Amendment) Act, 1904.
Short title.
2. In the fourth paragraph of section 1 of the said Act, after the words "extend this Act" the words "or any part thereof" shall be inserted.
Amendment of section 1, paragraph 4, Act IV of 1882.
3. In the second paragraph of section 59 of the said Act, for the words "an instrument" the words "a registered instrument" shall be substituted.
Amendment of section 59, Act IV of 1882.

4. In the last paragraph of section 59 and in clause (c) of section 69 of the said Act, for the words "and Rangoon" and for the words "or Rangoon" the words "Rangoon, Moulmein, Bassein and Akyab" and the words "Rangoon, Moulmein, Bassein or Akyab" shall be respectively substituted.
Amendment of last paragraph of section 59 and of section 69, Act IV of 1882.

5. For the second paragraph of section 107 of the said Act the following paragraph shall be substituted, namely:—
Substitution of new paragraph for second paragraph of section 107, Act IV of 1882.

"All other leases of immoveable property may be made either by a registered instrument or by oral agreement accompanied by delivery of possession:

Provided that the Local Government may, with the previous sanction of the Governor General in Council, from time to time, by notification in the local official Gazette, direct that leases of immoveable property, other than leases from year to year, or for any term exceeding one year, or reserving a yearly rent, or any class of such leases, may be made by unregistered instrument or by oral agreement without delivery of possession."

6. In section 117 of the said Act, after the words "to be so applicable" the words "in the case of all or any of such leases" shall be inserted.
Amendment of section 117, Act IV of 1882.

J. M. MACPHERSON,

Secretary to the Government of India.

The Calcutta Gazette.

PUBLISHED BY AUTHORITY.

WEDNESDAY, MARCH 16, 1904.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART VI.

**Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 23.**

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced in the Council of the Governor General of India for the purpose of making Laws and Regulations on the 15th March, 1904:—

NO. 4 OF 1904.

Bill to revive and continue section 8B of the Indian Tariff Act, 1894.

WHEREAS it is expedient to revive and continue the duration of section 8B of the Indian

Tariff Act, 1894, which was added by section 2 VIII of 1894 of the Indian Tariff (Amendment) Act, 1902, VIII of 1902 but expired in virtue of sub-section (2) of section 1 of the latter Act, from the thirty-first day of August, 1903; It is hereby enacted as follows:—

1. Section 8B of the Indian Tariff Act, 1894, is hereby revived and continued in force with effect from the first day of April, 1904.

2. Sub-section (2) of section 1 of the Indian Tariff (Amendment) Act, 1902, is hereby repealed.

Revival of section 8B, Act VIII, 1894.

Repeal of section 1 (2), Act VIII, 1902.

STATEMENT OF OBJECTS AND REASONS.

THE Indian Tariff Amendment Act, 1902 (VIII of 1902), was passed with the object of enabling the Government of India to countervail bounties on sugar created by private trade combinations such as *cartels*. This Act expired on the 31st of August, 1903, but the Government of India were empowered by the Indian Tariff Amendment Act, 1903 (XII of 1903), to continue to levy the duties chargeable under the former amending Act until the 31st of March, 1904.

The object of the present Bill is to enable the Government of India to continue to levy special duties after that date on sugar imported from countries which, by maintaining protective duties, render possible combinations to manipulate the price of sugar.

The 9th March, 1904.

E. FG. LAW.

J. M. MACPHERSON,
Secretary to the Government of India.